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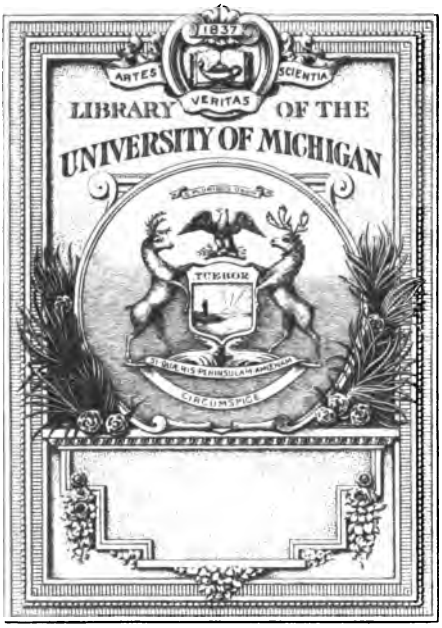
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62D CONGRESS } SENATE { DOCUMENT
1st Session } { No. 15

HJ
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1911

CANADIAN CUSTOMS TARIFF, 1907

REPRINT OF THE OFFICIAL CUSTOMS TARIFF, 1907, WITH AMENDMENTS TO DATE

PRESENTED BY MR. SMOOT

MAY 1, 1911.—Ordered to be printed

WASHINGTON
GOVERNMENT PRINTING OFFICE
1911

IN THE SENATE OF THE UNITED STATES,

May 1, 1911.

Ordered, That the Canadian customs tariff act of 1907 be printed as a Senate document.

Attest:

CHARLES G. BENNETT,
Secretary.

HJ
6092
.A8
1911

Reference-Stacks
Lowdermilk
1-24-24
9704

CANADIAN CUSTOMS TARIFF, 1907.

[Reprint of the Official Customs Tariff, 1907, with amendments to date.]

NOTE.—The first figures after each item represent the British preferential tariff, the second the intermediate tariff, and the third carried out the general tariff. See "Tariffs" under "Customs Law and Regulations." Where figures only are used, as in item 5, the words "per centum ad valorem" shall be implied.

MEANING OF TERMS USED.

1. That unless the context otherwise requires—

(*a*) The initials "M ft." represent and have the meaning of the words "one thousand feet board measure."

(*b*) The initials "n. o. p." represent and have the meaning of the words "not otherwise provided for."

(*c*) The expression "gallon" means an Imperial gallon.

(*d*) The expression "ton" means 2,000 pounds avoirdupois.

(*e*) The expression "proof," "proof spirit," or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of 62° Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature.

(*f*) The expression "gauge," when applied to metal sheets or plates, or to wire, means the thickness as determined by the Imperial Standard Gauge.

(*g*) The expression "in diameter," when applied to tubing, means the actual inside diameter.

(*h*) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

(*i*) The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.

(*j*) The initials "p. c." in any one of the tariff columns in schedule A to these resolutions represent and have the meaning of the words "per centum ad valorem."

(*k*) The word "free" in any one of the tariff columns in said schedule A means that the goods opposite which the word appears, and to which the tariff in said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty.

(*l*) The expression "iron" includes "steel."

(*m*) The expression "rolled iron" or "rolled steel" means iron or steel hot-rolled only.

SCHEDULE A.

GROUP 1.

Animals, agricultural products, fish, and provisions.

Tariff items.	Per cent ad valorem.
1. Horses, cattle, sheep, goats, asses, swine, and dogs, for the improvement of stock, under regulations prescribed by the governor in council	Free.
2. Domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails	Free.
3. Bees	Free.
4. Horses over 1 year old, valued at $50 or less per head, each	$10; $12.50; $12.50
5. Animals, living, n. o. p	15; 22½; 25
6. Live hogs, per pound	1c.; 1½c.; 1½c.
7. Meats, fresh, n. o. p., per pound	2c.; 2½c.; 3c.
8*†. Canned meats, canned poultry, and game; extracts of meats and fluid beef not medicated, and soups of all kinds	17½; 25; 27½
9. Poultry and game, n. o. p	12½; 17½; 20
10. Meats, n. o. p., per pound	1½c.; 1¾c.; 2c.
Provided, That the weight of a barrel of pork for duty purposes shall not be less than 200 pounds.	
11. Rennet, raw and prepared	Free.
12. Sausage skins or casings, not cleaned	Free.
13. Lard, lard compound, and similar substances; cottolene and animal stearine of all kinds, n. o. p., per pound	1½c.; 1¾c.; 2c.
14. Tallow	15; 17½; 20
15. Beeswax	5; 7½; 10
16. Eggs, per dozen	2c.; 2½c.; 3c.
17*†. Cheese, per pound	2c.; 3c.; 3c.
18. Butter, per pound	3c.; 4c.; 4c.
19. Cocoa shells and nibs	7½; 10; 10
20. Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes, and cocoa butter, per pound	2½c.; 3c.; 3c.
21. Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes not less than 2 pounds in weight, per pound	2¾c.; 3½c.; 3½c.
22. Preparations of cocoa or chocolate, in powder form	15; 20; 20
23*†. Preparations of cocoa or chocolate, n. o. p	22½; 32½; 35
24. Chicory, raw or green, per pound	2c.; 2½c.; 3c.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
25. Chicory, kiln-dried, roasted or ground; extract of coffee, n. o. p., or substitutes therefor of all kinds, per pound	2c.; 2½c.; 3c.
26. Coffee, roasted or ground, and all imitations thereof, and substitutes therefor, including acorn nuts, n. o. p., per pound	1½c.; 1¾c.; 2c.
27. Coffee, roasted or ground, when not imported direct from the country of growth and production, per pound	1½c.; 1¾c.; 2c.
And	10; 10; 10
28. Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom	Free.
29. Tea and green coffee, n. o. p.	10; 10; 10
30. Ginger and spices, unground, n. o. p.	10; 12½; 12½
31. Ginger and spices, ground, n. o. p., per pound	3c.; 3c.; 3c.
And	7½; 10; 10
32. Nutmegs and mace, whole or unground	12½; 17½; 20
33. Nutmegs and mace, ground	20; 27½; 30
34. Mustard, ground	17½; 25; 27½
35. Hops, per pound	4c.; 6c.; 7c.
36. Compressed yeast, in bulk or mass of not less than 50 pounds, per pound	2c.; 2½c.; 3c.
37. Compressed yeast, in packages weighing less than 50 pounds, the weight of the package to be included in the weight for duty, per pound	4c.; 5c.; 6c.
38. Yeast cakes, the weight of the package to be included in the weight for duty, per pound	4c.; 5c.; 6c
39. Starch, including cornstarch, potato starch, potato flour, and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty, per pound	1c.; 1½c.; 1½c.
39*a*. Rice flour, sago flour, and tapioca flour, per pound	¾c.; 1c.; 1c.
40. Salt, for the use of the sea or gulf fisheries	Free.
41. Salt, n. o. p., in bags, barrels, and other coverings, per 100 pounds	Free; 6½c.; 7½c.
Bags, barrels, and other usual coverings, used in the importation of the salt specified in this item	Free; 25; 25
42. Salt, in bulk, n. o. p., per 100 pounds	Free; 4c.; 5c.
43. Condensed milk, the weight of the package to be included in the weight for duty, per pound	2c.; 3c.; 3¼c.
44. Condensed coffee with milk	20; 27½; 30
45. Milk foods, n. o. p., prepared cereal foods, in packages not exceeding 25 pounds weight each	17½; 22½; 25
46. Prepared cereal foods, n. o. p.	15; 17½; 20
46*a*. Dutiable breadstuffs, grain, flour, and meal of all kinds, when damaged by water in transit or prior to importation into Canada	15; 22½; 25
47. Beans, n. o. p., per bushel	15c.; 22½c.; 25c.
48. Peas, n. o. p., per bushel	10c.; 12½c.; 15c.
49. Buckwheat, per bushel	10c.; 12½c.; 15c.
50. Buckwheat meal or flour, per 100 pounds	35c.; 45c.; 50c.

Tariff items.	Per cent ad valorem.
51. Pot, pearl, rolled, roasted, or ground barley	20; 27½; 30
52. Barley, n. o. p., per bushel	10c.; 12½c.; 15c.
53. Cornmeal, per barrel	20c.; 22½c.; 25c.
54. Indian corn for purposes of distillation, subject to regulations to be approved by the governor in council, per bushel	7½c.; 7½c.; 7½c.
55. Indian corn, not for purposes of distillation, and under regulations prescribed by the minister of customs, per bushel	Free.
56. Oats, per bushel	7c.; 9c.; 10c.
57. Oatmeal and rolled oats, per 100 pounds	40c.; 50c.; 60c.
58. Rye, per bushel	7c.; 9c.; 10c.
59. Rye flour, per barrel	33c.; 45c.; 50c.
60. Wheat, per bushel	8c.; 10c.; 12c.
61. Wheat flour, per barrel	40c.; 50c.; 60c.
62. Rice, uncleaned, unhulled, or paddy	Free.
63. Rice, cleaned, per 100 pounds	50c.; 65c.; 75c.
64. Sago and tapioca	17½; 25; 27½
65. Biscuits, not sweetened	15; 22½; 25
66. Biscuits, sweetened	17½; 25; 27½
67*†‡. Macaroni and vermicelli, per 100 pounds	75c.; $1; $1.25
68. Linseed-oil cake and linseed-oil-cake meal, cottonseed cake and cottonseed-cake meal, and palm-nut cake and palm-nut-cake meal	Free.
69. Hay and straw, per ton	$1.65; $1.75; $2
70. Flaxseed, per bushel	7½c.; 10c.; 10c.
71. Seed of timothy and clover	5; 10; 10
71*a*. Field and garden seeds not specified as free, valued at not less than $5 per pound, in packages weighing not less than 1 ounce each	5; 10; 10
72*†. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing over 1 pound each	5; 10; 10
73. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing 1 pound each or less	15; 22½; 25
74. Seeds, viz, annatto, beet, carrot, turnip, mangold, mustard, sowing rapeseed and mushroom spawn	Free.
75. Aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz, anise, anise star, caraway, cardamom, coriander, cumin, fennel, and fenugreek	Free.
76. Seed peas and seed beans, from the United Kingdom	Free.
77. Beans, viz, tonquin and vanilla, crude only; locust beans; coco beans, not roasted, crushed, or ground; locust-bean meal	Free.
78*†. Florist stock, viz, palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and pæonias	15; 22½; 25

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
79. Florist stock, viz, azaleas, rhododendrons, pot-grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes, and dormant roots, n. o. p.; seedling stock for grafting, viz, plum, pear, peach, and other fruit trees	Free.
80. Trees, n. o. p., and teasels	Free.
81*†. Trees, viz, apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	2c.; 2½c.; 3c.
82*†. Grape vines; gooseberry, raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p	12½; 17½; 20
83. Potatoes, n. o. p., per bushel	12½c.; 17½c.; 20c.
84. Sweet potatoes and yams, per bushel	7c.; 9c.; 10c.
85. Tomatoes, fresh	20; 27½; 30
86*†‡. Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1c.; 1¼c.; 1½c.
87. Vegetables, n. o. p	15; 27½; 30
88*†. Pickles, sauces, and catsups, including soy	25; 32½; 35
89. Olives in brine, not bottled	20; 27½; 30
90. Fruits, viz: Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries, and wild raspberries	Free.
91. Citron, lemon, and orange rinds in brine	Free.
92. Apples, per barrel	25c.; 35c.; 40c.
93. Apples, dried, desiccated, or evaporated, and other dried, desiccated, or evaporated fruits, n. o. p	17½; 22½; 25
94*†. Dates and figs, dried, per 100 pounds	40c.; 55c.; 55c.
95. Blackberries, gooseberries, raspberries, strawberries, cherries, and currants, n. o. p., the weight of the package to be included in the weight for duty, per pound	1½c.; 1¾c.; 2c.
96. Cranberries and fruits, n. o. p	17½; 22½; 25
97. Pears, quinces, apricots, and nectarines, n. o. p., per 100 pounds	35c.; 45c.; 50c.
97*a*. Plums, per bushel	20c.; 20c.; 30c.
98. Melons, each	2c.; 2½c.; 3c.
99*†. Prunes and dried plums, unpitted; raisins and dried currants, per pound	½c.; ⅔c.; ⅔c.
100. Grapes, per pound	1½c.; 1¾c.; 2c.
101. Oranges, shaddocks, or grape fruit, lemons, and limes	Free.
102. Peaches, n. o. p., the weight of the package to be included in the weight for duty, per 100 pounds	67c.; 90c.; $1
103. Fruits preserved in brandy, or preserved in other spirits, and containing not more than 40 per cent of proof spirit in the liquid contents thereof	50; 50; 50
104. Fruits preserved in brandy, or preserved in other spirits, and containing more than 40 per cent of proof spirit in the liquid contents thereof, per gallon, $2.40; $2.40; $2.40; and	30; 30; 30

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
105*†. Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1½c.; 2c.; 2½c.
106. Jellies, jams, preserves, and condensed mince meats, per pound	2½c.; 3c.; 3½c.
107. Preserved ginger	20; 27½; 30
108. Honey, in the comb or otherwise, and imitations thereof, per pound	2c.; 2½c.; 3c.
109*†. Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	1¾c.; 2c.; 2c.
110. Coconuts, n. o. p., per 100	65c.; 90c.; $1
111. Coconuts, when imported from the place of growth, by ship, direct to a Canadian port, per 100	30c.; 45c.; 50c.
112*†. Nuts of all kinds, n. o. p., per pound	1¾c.; 2c.; 2c.
113. Coconut, desiccated, sweetened or not, per pound	3c.; 4c.; 5c.
114*†. Nuts, shelled, n. o. p., per pound	3c.; 3½c.; 4c.
115. Mackerel, per pound	½c.; ¾c.; 1c.
116. Herrings, pickled or salted, per 100 pounds	35c.; 45c.; 50c.
117. Salmon, fresh, pickled, or salted, per pound	½c.; ¾c.; 1c.
118. All other fish, fresh, pickled, or salted, per pound	½c.; ¾c.; 1c.
119. Fish, smoked or boneless, per pound	½c.; ¾c.; 1c.
120*†. Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(*a*) When weighing over 20 ounces and not over 36 ounces each, per box	3½c.; 5c.; 6c.
(*b*) When weighing over 12 ounces and not over 20 ounces each, per box	2½c.; 4c.; 4½c.
(*c*) When weighing over 8 ounces and not over 12 ounces each	2c.; 3c.; 3½c.
(*d*) When weighing 8 ounces each or less, per box,	1¼c.; 2c.; 2½c.
121*†. Fish, preserved in oil, n. o. p	20; 30; 35
122. Dried fish, per pound	½c.; ¾c.; 1c.
123. Salmon and all other fish, prepared or preserved, including oysters, n. o. p	17½; 27½; 30
124. Oysters, shelled, in bulk, per gallon	7c.; 9c.; 10c.
125. Oysters, shelled, in cans not over 1 pint, including the duty on the cans, per can	2c.; 2½c.; 3c.
126. Oysters, shelled, in cans over 1 pint and not over 1 quart, including the duty on the cans, per can	3c.; 4½c.; 5c.
127. Oysters, shelled, in cans exceeding 1 quart in capacity, including the duty on the cans, per quart	3c.; 4½c.; 5c.
Provided, That a fraction over a quart shall be computed as a quart for duty purposes under this item.	
128. Oysters in the shell	17½; 22½; 25
129. Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters	Free.
130. Turtles	Free.
131. Leeches	Free.
132. Live fish and fish eggs, for propagating purposes	Free.
133. All other articles the produce of the fisheries, n. o. p.	15; 20; 25

* See French Treaty, p. 52. † See Treaty Import Duties, Belgium and the Netherlands, p. 59.

GROUP 2.

Sugar, molasses, and manufactures thereof.

Tariff items.	Per cent ad valorem.
134. All sugar above No. 16, Dutch standard in color, and all refined sugars of whatever kinds, grades, or standards, testing not more than 88° by the polariscope, per 100 pounds	72c.; 98c.; $1.08
And for each additional degree over 88° per 100 pounds	1c.; 1⅓c.; 1½c.
Provided, That fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.	
Provided, That refined sugar shall be entitled to entry under the British preferential tariff upon evidence satisfactory to the minister of customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.	
135. Sugar, n. o. p., not above No. 16 Dutch standard in color, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over 56° and not more than 75° by the polariscope, per 100 pounds	31½c.; 45c.; 52c.
And for each additional degree over 75°, per 100 pounds	1c.; 1⅓c.; 1½c.
Provided, That fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.	
Provided, That all raw sugar, including sugar specified in this item, the produce of any British colony or possession, shall be entitled to entry under the British preferential tariff, when imported direct into Canada from any British colony or possession.	
135*a*. Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners to the extent of twice the quantity of sugar refined during the calendar years 1906, 1907, and 1908, by such refiners from sugar produced in Canada from Canadian beet root under regulations by the minister of customs, per 100 pounds, testing not more than 75° by the polariscope	31½c.; 31½c.; 31½c.
And per 100 pounds for each additional degree over 75°	1c.; 1c.; 1c.
Provided, That sugar imported under this item shall not be subject to special duty. This item to expire Dec. 31, 1909.	
135*b*. Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of twice the quantity of sugar refined during the calendar years 1909, 1910, and 1911, by such refiners from sugar produced from Canadian	

Tariff Items.		Per cent ad valorem.
	beet root, and an equal quantity of sugar to that refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beet root—the whole under regulations by the minister of customs—per 100 pounds, testing not more than 75° by the polariscope	31½c.; 31½c.; 31½c.
	And per 100 pounds for each additional degree over 75°	1c.; 1c.; 1c.
	Provided, That sugar imported under this item shall not be subject to special duty.	
	This item to expire Dec. 31, 1914.	
135*c*.	Raw sugar as described in tariff item 135, when imported to be refined in Canada by any sugar refining company not engaged in refining sugar from the product of Canadian beet root, to the extent of one-fifth of the weight of sugar refined from raw sugar by such refining company in Canada during the calendar year in which such raw sugar is imported—under regulations by the minister of customs—per 100 pounds, testing not more than 75° by the polariscope	31½c.; 31½c.; 31½c.
	And per 100 pounds for each additional degree over 75°	1c.; 1c.; 1c.
	Provided, That sugar imported under this item shall not be subject to special duty.	
136.	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35° nor more than 56°, under regulations prescribed by the minister of customs, per gallon	2½c.; 3c.
137.	Molasses, testing not more than 56° by the polariscope, the produce of any British country, entitled to the benefits of the British preferential tariff, when produced from sugar-cane and imported direct by ship from the country of production or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing	Free.
	Provided, however, That the said molasses may be transferred in bond under excise regulations for purposes of distillation.	
137*a*.	Molasses of cane, testing under 35° by polariscope, when imported for use exclusively in the manufacture of compressed food for live stock	Free.
138.	Maple sugar and maple sirup	15; 17½; 20.
139.	Glucose or grape sugar, glucose sirup, and corn sirup, or any sirups containing an admixture thereof, per 100 pounds	40c.; 55c.; 62½c.

Tariff items.		Per cent ad valorem.
140.	Sirups and molasses of all kinds, the product of the sugar cane or beet, n. o. p., and all imitations thereof or substitutes therefor, per 100 pounds	35c.; 45c.; 50c.
141*†.	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar	22½; 32½; 35.

GROUP 3.

Tobacco, and manufactures thereof.

Tariff items.		Per cent ad valorem.
142.	Tobacco, unmanufactured, for excise purposes under conditions of the inland-revenue act	Free.
143.	Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering, per pound	$3; $3; $3.
	And	25; 25; 25.
144.	Cut tobacco, per pound	55c.; 55c.; 55c.
145.	Manufactured tobacco, n. o. p., and snuff, per pound	50c.; 50c.; 50c.

GROUP 4.

Spirits, wines, and other beverages.

Tariff items.		Per cent ad valorem.
146.	Ale, beer, porter, and stout, when imported in casks or otherwise than in bottle, per gallon	16c.; 16c.; 16c.
147.	Ale, beer, porter, and stout, when imported in bottles, per gallon	24c.; 24c.; 24c.
	Provided, That six quart bottles, or twelve pint bottles, shall be held to contain one gallon.	
148.	Cider, not clarified or refined, per gallon	5c.; 5c.; 5c.
149.	Cider, clarified or refined, per gallon	10c.; 10c.; 10c.
150.	Lime juice and fruit juices, fortified with or containing not more than 25 per cent of proof spirits, per gallon	60c.; 60c.; 60c
151.	Lime juice and fruit juices, fortified with or containing more than 25 per cent of proof spirits, per gallon	$2.40; $2.40; $2.40.
	And	30; 30; 30.
152*†‡.	Lime juice and other fruit sirups and fruit juices, n. o. p	15; 17½; 20.
153.	Lime juice, crude only	Free.
154.	Mineral waters, natural, not in bottle, under regulations prescribed by the minister of customs	Free.
155.	Ice	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff Items.		Per cent ad valorem.
156*†.	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof..... $2.40; $2.40;	$2.40.
	Provided, As to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 per cent under proof.	
	Provided also, That when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.	
	Provided further, That bottles and flasks and packages of gin, rum, whisky, and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz:	
	Bottles, flasks, and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen.	
	Bottles, flasks, and packages containing more than three-fourths of a gallon but not more than 1 gallon per dozen, as 1 gallon per dozen.	
	Bottles, flasks, and packages containing more than 1 gallon but not more than 1½ gallons per dozen, as 1½ gallons per dozen.	
	Bottles, flasks, and packages containing more than 1½ gallons but not more than 2 gallons per dozen, as 2 gallons per dozen.	
	Bottles, flasks, and packages containing more than 2 gallons but not more than 2⅛ gallons per dozen, as 2⅛ gallons per dozen.	
	Bottles, flasks, and packages containing more than 2⅛ gallons but not more than 3 gallons per dozen, as 3 gallons per dozen.	
	Bottles, flasks, and packages containing more than 3 gallons but not more than 3⅛ gallons per dozen, as 3⅛ gallons per dozen.	

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.		Per cent ad valorem.
	Provided further, That bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the minister of customs.	
157.	Ethyl alcohol, when imported by the department of inland revenue or by a person licensed by the minister of inland revenue, to be denatured for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by regulation of the ministers of customs and inland revenue, subject to the inland-revenue act and to the regulations of the department of inland revenue	Free.
158.	Methyl alcohol, when imported by the department of inland revenue or by a person licensed by the minister of inland revenue, to be used in denaturing alochol for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by regulation of the ministers of customs and inland revenue, subject to the inland-revenue act and to the regulations of the department of inland revenue, per proof gallon	20c.; 20c.; 20c.
	Provided, That the governor in council may, by order in council, reduce or abolish the duty specified in this item.	
159†‡.	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, n. o. p., per gallon	$2.40; $2.40; $2.40.
	And	30c.; 30c.; 30.
160*†.	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind:	
	(*a*) When in bottles or flasks containing not more than 4 ounces each	50c.; 50c.; 50c.
	(*b*) When in bottles, flasks, or other packages containing more than 4 ounces each, per gallon	$2.40; $2.40; $2.40
	And	40c.; 40c.; 40c.
161.	Nitrous ether, sweet spirits of niter and aromatic spirits of ammonia, per gallon	$2.40; $2.40; $2.40
	And	30c.; 30c.; 30c.
162*†.	Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40 per cent of proof spirits	50c.; 50c.; 50c.
163*††‡.	Wines of all kinds, n. o. p., including orange, lemon, strawberry, raspberry, elder, and currant wines, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon	25c.; 25c.; 25c.
	And	30c.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.		Per cent ad valorem.
	And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent of proof spirit	3c.; 3c.; 3c.
	Provided, That 6 quart bottles, or 12 pint bottles shall be held to contain a gallon for duty purposes under this item.	
164.	Wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit, whether imported in wood or in bottles (6 quart bottles or 12 pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African customs union convention, per gallon	25c.; 25c.; 25c.
165*†‡.	Champagne and all other sparkling wines:	
	(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles	$3.30; $3.30; $3.30
	And	30c.
	(*b*) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles	$1.65; $1.65; $1.65
	And	30c.
	(*c*) In bottles containing one-half pint each or less, per dozen bottles	82c.; 82c.; 82c.
	And	30c.
	(*d*) In bottles containing over 1 quart each (old wine measure), per gallon	$1.50; $1.50; $1.50
	And	30c.
166.	Acetone and amyl acetate	30c.; 30c.; 30c.
167.	Malt, whole, crushed or ground, and malt flour containing not less than 50 per cent of malt, upon entry for warehouse, subject to excise regulations, per 100 pounds	45c.; 45c.; 45c.
168.	Malt flour containing less than 50 per cent in weight of malt; also extract of malt, fluid or not, including grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs	35c.; 35c.; 35c.

GROUP 5.

Pulp, paper, and books.

Tariff items.		Per cent ad valorem.
169*‡.	Books, viz: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals or publications commonly known as juvenile and toy books	15c.; 22½c.; 25c.
170.	Freight rates for railways, and telegraph rates, bound in book or phamphlet form, and time-tables of railways outside of Canada	15c.; 22½c.; 25c.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.		Per cent ad valorem.
171*†.	Books, printed, periodicals and pamphlets, or parts thereof, n. o. p., not to include blank account books, copy books, or books to be written or drawn upon	5c.; 10c.; 10c.
172.	Books, viz: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday-school-lesson pictures	Free.
173.	Books, embossed, and grooved cards for the blind, and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind	Free.
174.	Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of proceedings of the said associations to their members, and not for the purpose of sale or trade	Free.
175.	Books, not printed or reprinted in Canada, which are included and used as textbooks in the curriculum of any university, college, or school in Canada; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges, and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, and being the property of the organized authorities of such library and not in any case the property of individuals—the whole under regulations prescribed by the minister of customs—provided that importers of books who have sold the same for the purpose mentioned in this item shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon	Free.
176.	Books, bound or unbound, which have been printed and manufactured more than 12 years	Free.
177.	Admiralty charts, manuscripts, and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools, and scientific and literary societies	Free.
178.	Advertising and printed matter, viz: Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues, and price lists; advertising almanacs and calendars; patent medicine	

*See French Treaty, p. 52.
†See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.		Per cent ad valorem.
	or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes, n. o. p., per pound 10c.; 15c.;	15c.
179.	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery, or other goods or wares; shipping, price, or other tags, tickets, or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n. o. p. 22½c.; 32½c.;	35c.
180.*†	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p. 15c.; 22½c.;	22½c.
181.	Bank notes, bonds, bills of exchange, checks, promissory notes, drafts, and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. o. p. 22½c.; 32½c.;	35c.
182.	Printed music, bound or in sheets, and music for mechanical piano players 5c.; 7½c.;	10c.
183.	Newspapers, or supplemental editions, or parts thereof, partly printed and intended to be completed and published in Canada 15c.; 22½c.;	25c.
184.	Newspapers, and quarterly, monthly, and semimonthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plates	Free.
185.	Adhesive felt for sheathing vessels	Free.
186.	Hemp paper, made on 4-cylinder machines and calendered to between 0.006 and 0.008 inch thickness, adapted for the manufacture of shot shells; and feltboard, sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads	Free.
187.	Albumenized and other papers and films chemically prepared for photographers' use 15c.; 25c.;	30c.
188.	Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper	Free.
189.	Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon	Free.
190.	Union collar cloth paper, in rolls or sheets, not glossed or finished 10c.; 12½c.;	15c.
191.	Union collar cloth paper, in rolls or sheets, glossed or finished 12½c.; 17½c.;	20c.

*See French Treaty, p. 52.
†See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.		Per cent ad valorem.
192.	Strawboard, millboard, and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flint paper, and emery paper, or emery cloth	15c.; 22½c.; 25c.
193.	Paper sacks or bags of all kinds, printed or not	15c.; 25c.; 27½c.
194.	Playing cards, per pack	5c.; 7c.; 8c.
195.	Paper hanging or wall papers, borders or bordering, and window blinds of paper of all kinds	22½c.; 32½c.; 35c.
196.	News printing paper and all printing paper, in sheets and rolls, valued at not more than 2¼ cents per pound	10c.; 12½c.; 15c.
197.	Paper of all kinds, n. o. p	15c.; 22½c.; 25c.
198.	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n. o. p	22½c.; 32½c.; 35c.
199.	Papeteries, envelopes, and all manufactures of paper, n. o. p	22½c.; 32½c.; 35c.
200.	Pulp of wood or of straw	15c.; 22½c.; 25c.
201.	Matrix paper, not being tissue paper, adapted for use in printing	Free.
202.	Boot and shoe patterns manufactured of paper	10c.; 12½c.; 15c.

Group 6.

Chemicals, drugs, oils, and paints.

Tariff items.		Pe cent ad valorem.
203.	Nonedible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; tumeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal-tar dyes, soluble in water, in bulk or packages of not less than 1 pound weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing	Free.
204.	Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums, and gum resins, herbs, leaves, nuts, fruit and stem seeds, which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n. o. p	Free.
205.	Roots, medicinal, viz: Alkanet, crude, crushed, or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, licorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground	Free.

Tariff items.		Per cent ad valorem.
206.	Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter making	Free.
207.	Blood albumen, egg albumen, and egg yoke	5; 7½; 10
208.	Boracic acid and borax in packages of not less than 25 pounds weight; hydrofluo-silicic acid; oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium, and cyanogen bromide, for reducing metals in mining operations; antimony salts, viz: Tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals, oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas); sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; chloride of lime and hypochlorite of lime, in packages of not less than 25 pounds weight; iodine, crude; bromine; phosphorus; sulphide of arsenic	Free.
209.	Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate, and bichromate of, crude; salpeter or nitrate of potash; red and yellow prussiate of potash	Free.
209*a*.	Potash, pearl ash, and caustic potash:	
	1. When in packages of not less than 25 pounds weight each	Free.
	2. When in packages of less than 25 pounds weight each	10; 12½; 15
210.	Peroxide of soda; soda, sulphate of, crude; known as salt cake; barilla or soda ash; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic niter; sal soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda	Free.
210*a*.	Caustic soda:	
	1. When in packages of not less than 25 pounds weight each	Free.
	2. When in packages of less than 25 pounds weight each	10; 12½; 15
211.	Alumina and chloride of aluminum, or chloralum	Free.
212.	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined	Free; 10; 10
213*†.	Acid, acetic and pyroligneous, n. o. p., and vinegar: Per gallon of any strength not exceeding the strength of proof	10c.; 12½c.; 15c.

*See French Treaty, p. 52.
†See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.		Per cent ad valorem.
	And in addition thereto, for each degree of strength in excess of the strength of proof	1½c.; 1¾c.; 2c.
	Provided, That the strength of proof shall be held to be equal to 6 per cent of absolute acid, and shall be determined in the manner prescribed by the governor in council.	
214.	Acid, acetic, crude, and pyroligneous, crude, of any strength not exceeding 30 per cent	15; 22½; 25
215.	Stearic acid	12½; 17½; 20
216.	Nitric acid and all other acids, n. o. p	15; 20; 22½
217.	Sulphuric and muriatic acid, per 100 pounds	17½c.; 22½c.; 25c.
218.	Acid phosphate, not medicinal	12½; 17½; 20
219.	Sulphuric ether, chloroform, and solutions of peroxides of hydrogen	15; 22½; 25
219*a*.	Nonalcoholic liquid preparations for disinfecting, dipping, or spraying, n. o. p	20; 25; 25
220*†.	All medicinal, chemical, and pharmaceutical preparations compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:	
	(*a*) When dry	20; 25; 25
	(*b*) All others	50; 50; 50
	Provided, That drugs, pill-mass, and preparations, not including pills or medicinal plasters, recognized by the British or the United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item;	
	Provided also, That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon	$2.40; $2.40; $2.40
	And	30; 30; 30
221.	Opium, crude, the outward ball or covering to be free, of duty, per pound	$1; $1; $1
222.	Opium, powdered, per pound	$1.35; $1.35; $1.35
223.	Opium, prepared for smoking, per pound	$5; $5; $5
224.	Paraffin wax and sealing wax	15; 22½; 25
225.	Wax, vegetable and mineral, n. o. p	5; 7½; 10
226.	Candles	15; 22½; 25
227.	Whale-oil soap	Free.
228*†.	Soap powders, powdered soap, mineral soap, and soap, n. o. p	22½; 32½; 32½
229.	Soap, common or laundry, per 100 pounds	65c.; 90c.; $1
230*†‡.	Castile soap, per pound	1c.; 1c.; 2c.
231.	Baking powder, the weight of the package to be included in the weight for duty, per pound	4c.; 5c.; 6c.
232*†.	Glue, liquid, powdered, or sheet, and mucilage, gelatin, casein, adhesive paste, and isinglass	17½; 25; 27½

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff Items.	Per cent ad valorem.
233*††. Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds, each	10; 12½; 15
234*†. Perfumery, including toilet preparations, nonalcoholic, viz: Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, or skin	25; 32½; 32½
235. Liquorice paste and liquorice in rolls and sticks, not sweetened	15; 20; 22½
236*†. Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	12½; 17½; 20
237*†. Celluloid, molded into sizes for handles of knives and forks, not bored or otherwise manufactured; molded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; celluloid lamp-shade blanks and comb blanks	5; 7½; 10
238. Celluloid, xylonite, or xyolite, in sheets, lumps, blocks, rods, or bars, not further manufactured than molded or pressed	Free; 5; 5
239. Lampblack, carbon black, ivory black, and bone black	Free.
240. Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixe; satin white	Free.
241. Litharge	Free.
242. Dry red lead, orange mineral, and zinc white	Free; 5; 5
243. Dry white lead	20; 27½; 30
244. White lead, ground in oil	30; 35; 37½
245. Ochers, ochery earths, siennas, and umbers	10; 12½; 15
246. Oxides, fireproofs, rough stuff, fillers, laundry bluing, and colors, dry, n. o. p	15; 20; 22½
247. Liquid fillers, anticorrosive and antifouling paints, and ground and liquid paints, n. o. p	20; 27½; 30
248. Paints and colors, ground in spirits, and all spirit varnishes and lacquers, per gallon	$1; $1; $1
249. Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n. o. p., per gallon	20c.; 20c.; 20c.
And	15; 20; 22½
250. Paris green, dry	5; 7½; 10
251. Gold liquid paint	15; 22½; 25
252. Shoe blacking; shoemakers' ink; shoe, harness, and leather dressing, and knife or other polish or composition, n. o. p	15; 25; 27½
253. Putty, of all kinds	17½; 22½; 25
254. Gums, viz: Amber, Arabic, Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick, and shell; ambergris; Pontianac	Free.

*See French Treaty, p. 52.
†See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡See Treaty Import Duties, p. 66.

Tariff items.	Per cent ad valorem.
255. British gum, and dextrine, dry; sizing cream and enamel sizing	5; 7½; 10
256*†. Printing ink	12½; 17½; 20
257*†. Writing ink	15; 22½; 25
258. Linseed or flaxseed oil, raw or boiled, per 100 pounds	$1.25; $1.55; $1.65
259. Lard oil, neat's-foot oil, and sesame-seed oil	15; 22½; 25
260. Turpentine, raw or crude	Free.
261. Turpentine, spirits of	Free.
262*†. Olive oil, n. o. p	15; 20; 20
263. Peppermint oil	15; 17½; 20
264*†‡. Essential oils, n. o. p	5; 7½; 10
265. Oils, spermaceti, whale, and other fish oils, including cod-liver oil	12½; 20; 22½
266. Resin oil, and China wood oil	Free.
267. Crude petroleum, fuel and gas oils, 0.8235 specific gravity or heavier at 60° temperature	Free.
268. Illuminating oils composed wholly or in part of the products of petroleum, coal, shale, or lignite, costing more than 30 cents per gallon	15; 17½; 20
269. Lubricating oils, composed wholly or in part of petroleum, costing less than 25 cents per gallon, per gallon	1½c.; 2¼c.; 2½c.
270. Crude, petroleum, gas oils, other than naphtha, benzine, and gasoline, lighter than 0.8235, but not less than 0.775 specific gravity at 60° temperature, per gallon	1c.; 1½c.; 1½c.
271. Oils, coal and kerosene, distilled, purified, or refined petroleum, and products of petroleum, n. o. p., per gallon	1½c.; 2¼c.; 2½c.
272. Gasoline, under 0.725 specific gravity at 60° temperature	Free.
273. Lubricating oils, n. o. p., and axle grease	12½; 17½; 20
274. Vaseline, and all similar preparations of petroleum, for toilet, medicinal, or other purposes	15; 22½; 25
275. Oil (petroleum) when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the minister of customs	Free.
276. Refined cottonseed oils, edible, for canning fish	Free.
277. Bleached palm oil and shea butter	Free.
278. Oils, viz: Coconut, palm, and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish	Free.
279. Degras and grease for stuffiing or dressing leather and which are fit only for such use	Free.
280. Foots, being the refuse of cotton seed or olives after the oil has been pressed out; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, p. 66.

Group 7.

Earths, earthenware, and stoneware.

Tariff items.	Per cent ad valorem.
281. Fire brick, of a class or kind not made in Canada	Free.
282. Building brick, paving brick, and manufactures of clay or cement, n. o. p	12½; 20; 22½
283. Drain tiles, not glazed	15; 17½; 20
284. Drain pipes, sewer pipes, and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed; earthenware tiles, n. o. p	25; 32½; 35
285. Tiles or blocks of earthenware or of stone prepared for mosaic flooring	20; 27½; 30
286. Earthenware and stoneware, viz: Demijohns, churns, or crocks	20; 27½; 30
287*†. Tableware of china, porcelain, white granite or ironstone	15; 27½; 27½
288. Earthenware and stoneware, brown or colored, and Rockingham ware; "C. C." or cream-colored ware, decorated, printed, or sponged; and all earthenware n. o. p	20; 27½; 30
289. Closets, urinals, basins, lavatories, baths, bathtubs, sinks, and laundry tubs of earthenware, stone, cement, or clay, or of other material	20; 30; 35
290*†. Cement, Portland and hydraulic, or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 hundred pounds	8c.; 11c.; 12½c.
291. Bags in which cement or lime mentioned in the next preceding item is imported	15; 20; 20
292. Gypsum, crude (sulphate of lime)	Free.
293. Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty, per 100 pounds	8c.; 11c.; 12½c
294. Plaster of Paris, or gypsum, ground, not calcined	10; 12½; 15
295. Clays, including China clay, fire clay and pipe clay not further manufactured than ground; ganister and sand; gravels; earths, crude only	Free.
296. Flint, ground flint stones; feldspar, fluorspar, magnesite, soapstone, cliff, chalk, China, or Cornwall stone, ground or unground; refuse stone, not sawn, hammered, or chiseled, nor fit for flagstone, building stone, or paving	Free.
297. Silex or crystallized quartz, ground or unground	Free.
298. Pumice calcareous tufa, pumice stone and lava, not further manufactured than ground	Free.
299. Burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.
300. Crucibles of clay, sand, or plumbago	Free.
301. Curling stones, and handles therefor	Free; 7½; 10
302. Lithographic stones, not engraved	12½; 17½; 20
303. Grindstones, not mounted, and not less than 36 inches in diameter	10; 12½; 15
304. Grindstones, mounted or not, n. o. p	17½; 22½; 25

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
305. Flagstone, sandstone, and all building stone, not hammered, sawn, or chiseled, and marble and granite, rough, not hammered or chiseled	10; 12½; 15
306. Marble, sawn or sand rubbed, not polished; granite, sawn; flagstone and all other building stone, sawn or dressed; and paving blocks of stone	15; 17½; 20
307. Marble and granite, n. o. p., and all manufactures of marble or granite, n. o. p.	30; 32½; 35
308. Manufactures of stone, n. o. p.	20; 27½; 30
309. Roofing slate, per square of 100 square feet	50c.; 70c.; 75c.
310. Slate mantels and other manufactures of slate, n. o. p.	20; 27½; 30
311. Slate pencils and school writing slates	15; 22½; 25
312. Asbestos in any form other than crude, and all manufactures thereof	15; 22½; 25
313. Plumbago, not ground or otherwise manufactured	5; 7½; 10
314. Plumbago, ground, and manufactures of, n. o. p., and foundry facings of all kinds	15; 22½; 25
315. Carbons over 6 inches in circumference	Free.
316*†. Electric light carbons and carbon points of all kinds, n. o. p.	22½; 32½; 35
316*a*. Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantel stocking for gaslight	5; 7½; 10
317. Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories	Free.
318*†. Common and colorless window glass	7½; 12½; 12½
319. Glass, in sheets, and bent plate glass, n. o. p.	17½; 22½; 25
320*†. Plate glass not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p.	7½; 10; 10
321*†. Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p.	15; 25; 27½
322. Plate glass, n. o. p.	22½; 30; 35
323*†. Silver glass, beveled or not and framed or not	22½; 30; 35
324. German looking-glass plate (thin plate), unsilvered or for silvering	12½; 17½; 20
325. Stained or ornamental glass windows	20; 27½; 30
326*†. Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, molded, or crystal glass tableware, decorated or not; blown glass tableware and other cut glassware	20; 30; 32½
326*a†.** Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p.	15; 20; 22½
327. Spectacles, eyeglasses, and ground or finished spectacle or eyeglass lenses	20; 27½; 30
328. Spectacle and eyeglass frames, and metal parts thereof	15; 17½; 20

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

GROUP 8.

Metals, and manufactures thereof.

Tariff Items.	Per cent ad valorem.
329. Ores of metals of all kinds	Free.
330. Antimony, or regulus of, not ground, pulverized, or otherwise manufactured	Free.
331. Bismuth, metallic, in its natural state	Free.
332. Ore of cobalt	Free.
333. Cinnabar; quicksilver; radium	Free.
334. Kryolite or cryolite (ore)	Free.
335. Manganese, oxide of	Free.
336. Tea lead	Free.
337. Lead, old, scrap, pig, and block	10; 15; 15
338. Lead, in bars and in sheets	15; 22½; 25
339*†. Lead, manufactures of, n. o. p	20; 27½; 30
340. Type for printing, including chases, quoins, and slugs, of all kinds	12½; 17½; 20
341. Babbit metal and type metal, in blocks, bars, plates, and sheets	10; 15; 15
342. Phosphor tin and phosphor bronze, in blocks, bars, plates, sheets, and wire	5; 7½; 10
343. Tin, in blocks, pigs, bars, plates, or sheets; tin strip waste, and tin foil	Free.
344. Tinware, japanned or not, and all manufactures of tin, n. o. p	15; 22½; 25
345. Zinc dust, zinc spelter, and zinc in blocks, pigs, bars, rods, sheets, and plates; sal ammoniac skimmings; and seamless drawn tubing of zinc	Free.
346. Zinc, manufactures of, n. o. p	15; 22½; 25
347. Yellow metal, in bolts, bars, and sheets, for use in the construction or repairs of vessels	Free.
348. Brass and copper, old and scrap, or in blocks, ingots, or pigs; copper in bars and rods, in coil or otherwise, not less than 6 feet in length, unmanufactured; copper in strips, sheets, or plates, not polished, planished, or coated; brass or copper tubing, in lengths of not less than 6 feet and not polished, bent, or otherwise manufactured	Free.
348*a*. Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the minister of customs	Free.
349. Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets, or plates, not polished, planished, or coated	5; 7½; 10
350. Brass wire, plain	7½; 10; 12½
351. Copper wire, plain, tinned, or plated	7½; 10; 12½
352*†. Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p	20; 27½; 30
352*a*. Bells, when imported for use of churches only	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.	Per cent ad valorem.
353. Aluminum ingots, blocks, bars, rods, strips, sheets, or plates; aluminum tubing in lengths of not less than 6 feet, not polished, bent or otherwise manufactured,	Free.
354*†. Manufactures of aluminum, n. o. p.	15; 22½; 25
355. Britannia metal in pigs, blocks, or bars; nickel, nickel silver, and German silver, in ingots or blocks, n. o. p.	Free.
356. Nickel, nickel silver, and German silver, in bars and rods, and also in strips, sheets, or plates	Free.
357. Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n. o. p.	17½; 27½; 30
358. Anodes of nickel, zinc, copper, silver, or gold	5; 7½; 10
359. Gold and silver, in ingots, blocks, bars, blocks, bars, drops, sheets, or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe	Free.
360. British and Canadian coin and foreign gold coin	Free.
361*†. Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders	15; 25; 27½
362*†. Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.	22½; 30; 35
363. Platinum wire and platinum in bars, strips, sheets, or plates	Free.
364. Diamond dust or bort and black, for borers	Free.
365. Composition metal and plated metal, in bars, ingots, or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire	5; 7½; 10
366*†. Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	10; 12½; 12½
367. Watch cases, and parts thereof, finished or unfinished	20; 27½; 30
368*†. Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	20; 27½; 30
369. Chronometers and compasses for ships	Free.
370. Rollers, copper, adapted for use in calico printing	Free.
371. Spurs and stilts, adapted for use in the manufacture of earthenware	Free.
372. Blast-furnace slag	Free.
373. Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada	Free.
374. Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings, or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin-plate bars, or of blooms, or of rails, the same not having been in actual use, per ton	50c.; 90c.; $1
But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if	

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.		Per cent ad valorem.
	broken up under customs supervision and rendered unsalable except as scrap, may be entered for duty as scrap.	
375.	Iron in pigs, iron kentledge, and cast scrap iron; ferro-silicon, ferromanganese, and spiegeleisen, per ton	$1.50; $2.25; $2.50
376.	Iron or steel billets, weighing not less than 60 pounds per lineal yard; ingots, cogged ingots, blooms, slabs, puddled bars; and loops or other forms, n. o. p., less finished than iron or steel bars, but more advanced than pig iron, except castings, per ton.....	$1.50; $2.25; $2.50
377.	Rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, not punched, drilled, or further manufactured than rolled, n. o. p., per ton..	$4.25; $6; $7
378.	Bar iron or steel rolled, whether in coils, rods, bars, or bundles, comprising rounds, ovals, and squares, and flats, steel billets, n. o. p., and rolled iron or steel hoop, band, scroll, or strip, 12 inches or less in width, No. 13 gauge and thicker, n. o. p., per ton.....	$4.25; $6; $7
379.	Rolled iron or steel beams, channels, angles, and other rolled shapes, of iron or steel, not punched, drilled, or further manufactured than rolled, weighing not less than 35 pounds per lineal yard, not being square, flat, oval, or round shapes, and not being railway bars or rails, per ton.....	$2; $2.75; $3
379*a*.	Flat eye-bar blanks, not punched nor drilled, and universal mill or rolled edge plates of steel over 12 inches wide, for use exclusively in the manufacture of bridges or of steel-structural work, or in car construction, per ton.....	$2; $2.75; $3
380.	Boiler plate of iron or steel, not less than 30 inches in width, and not less than one-quarter of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the minister of customs..	Free.
381.	Rolled iron or steel plates, not less than 30 inches in width and not less than one-quarter of an inch in thickness, n. o. p., per ton.....	$2; $2.75; $3
382.	Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n. o. p	$4.25; $6; $7
383.	Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.....	5; 5; 5
384.	Rolled iron or steel sheets and strips, polished or not, No. 14 gauge and thinner, n. o. p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter, or other metal, of all widths or thicknesses, n. o. p.; and rolled iron or steel hoop, band, scroll, or strip, No. 14 gauge and thinner, galvanized, or coated with other metal, or not, n. o. p.....	Free; 5; 5

Tariff items.		Per cent ad valorem.
385.	Chrome steel	10; 12½; 15
386.	Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet, or plate, of any size, thickness, or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 3½ cents per pound	Free; 5; 5
387.	Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horseshoe nails	Free.
387*a*.	Steel in bars or sheets, to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels, per ton	$2; $2.75; $3
388.	Iron and steel railway bars or rails of any form, punched or not, n. o. p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, per ton	$4.50; $6; $7
388*a*.	Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada and which have been exported from Canada and returned thereto after having been re-rolled and weighing not less than 56 pounds per lineal yard when re-rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the minister of customs	25; 25; 25
	Provided, That the value for duty of such re-rolled rails shall be the cost of re-rolling the same.	
	Provided also, That whenever the governor in council is satisfied that a mill adapted and equipped for re-rolling such rails in substantial quantities has been established in Canada, the governor in council may by order in council, to be published in the Canada Gazette, abolish the duty specified in this item, and thereupon all such rails when imported shall be subject to such duty as otherwise provided in the customs tariff.	
389.	Railway fish-plates and tie-plates, per ton	$5; $7; $8
390.	Switches, frogs, crossings, and intersections for railways	20; 30; 32½
391.	Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes, or sections, drilled, punched, or in any further stage of manufacture than as rolled or cast, n. o. p	22½; 30; 35
392.	Springs, axles, axle bars, n. o. p., and axle blanks, and parts thereof, of iron or steel, for railway, tramway, or other vehicles	22½; 30; 35
393.	Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n. o. p.; and steel shafting, turned, compressed, or polished; and hammered, drawn, or cold rolled iron or steel bars or shapes, n. o. p	20; 27½; 30

Tariff Items.	Per cent ad valorem.
393*a*. Round polished steel shafting, in bars not exceeding 2½ inches diameter	17½; 22½; 25
394. Cast-iron pipe of every description, per ton	$6; $7; $8
395. Wrought or seamless iron or steel tubes for boilers, n. o. p., under regulations prescribed by the minister of customs; flues and corrugated tubes for marine boilers	Free.
396. Seamless steel tubing, valued at not less than 3½ cents per pound; rolled or drawn square tubing of iron or steel, adapted for use in the manufacture of agricultural implements	Free; 5; 5
397. Tubes of rolled iron or steel not joined or welded, not more than 1½ inches in diameter, n. o. p	Free.
398. Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter, n. o. p	10; 12½; 15
399. Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter, n. o. p	20; 30; 35
400. Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured, including lock joint pipe, n. o. p	20; 27½; 30
401. Wire-bound wooden pipe	15; 22½; 25
402. Iron or steel fittings for iron or steel pipe, of every description	20; 27½; 30
403. Wire, crucible cast steel, valued at not less than 6 cents per pound	Free; 5; 5
403*a*. Steel wire, valued at not less than 2¾ cents per pound, when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels under regulations by the minister of customs	Free.
404. Galvanized iron or steel wire, curved or not, Nos. 9, 12, and 13 gauge	Free.
405. Buckthorn strip fencing, woven-wire fencing, and wire fencing of iron or steel, n. o. p., not to include woven wire or netting made from wire smaller than No. 14 gauge, nor to include fencing of wire larger than No. 9 gauge	10; 12½; 15
406. Wire of all metals and kinds, n. o. p	15; 17½; 20
407. Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered	20; 27½; 30
408. Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n. o. p	17½; 22½; 25
409. Wire cloth or wove wire, and wire netting, of iron or steel	20; 27½; 30
410. Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over	5; 7½; 10
411. Malleable sprocket or link-belting chain	Free.
412. Iron or steel nuts, washers, rivets, and bolts, with or without threads; nut, bolt, and hinge blanks; and T and strap hinges of all kinds, n. o. p., per 100 pounds	75c.; 75c.; 75c.
And	10; 20; 25

Tariff items.		Per cent ad valorem.
413.	Screws, commonly called "wood screws," of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n. o. p	22½; 30; 35
414.	Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes, per 100 pounds	30c.; 45c.; 50c.
415.	Composition nails and spikes and sheathing nails	10; 12½; 15
416.	Wire nails of all kinds, n. o. p., per 100 pounds	40c.; 55c.; 60c.
417.	Nails, brads, spikes, and tacks of all kinds, n. o. p	20; 30; 35
418*†.	Wire cloth, or woven wire of brass or copper	17½; 22½; 25
419*†.	Needles, of any material or kind, and pins manufactured from wire of any metal, n. o. p	20; 27½; 30
420*†.	Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry)	20; 27½; 30
421.	Bird, squirrel, and rat cages, of wire and metal parts thereof	22½; 30; 35
422.	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing bait and fishing hooks, n. o. p	22½; 30; 35
423.	Skates of all kinds, roller or other, and parts thereof	22½; 32½; 35
424.	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other fire-arms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n. o. p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools, and cartridge belts of any material	20; 27½; 30
425.	Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured	5; 7½; 10
426*†.	Knives and forks and all other cutlery, of steel, plated or not, n. o. p	20; 27½; 30
427.	Agate, granite or enameled iron or steel ware	22½; 32½; 35
428.	Iron or steel hollow ware, plain black or coated, n. o. p.; and nickel and aluminum kitchen or household hollow ware, n. o. p	20; 27½; 30
429.	Machine card clothing	17½; 22½; 25
430.	Patterns of brass, iron, steel, or other metal, not being models	20; 27½; 30
431.	Plates engraved on wood, steel, or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon	15; 17½; 20
432.	Stereotypes, electrotypes, and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers, or other advertisements, n. o. p., and matrices or copper shells for such stereotypes, electrotypes, and celluloids, per square inch	1c.; 1¼c.; 1½c.
433.	Stereotypes, electrotypes, celluloids, and bases for the same, composed wholly or in part of metal or celluloid, n. o. p., and copper shells for such stereotypes, electrotypes, and celluloids, per square inch	⅛c.; ⅛c.; ⅛c.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
433*a*. Matrices for stereotypes, electrotypes, and celluloids described in item 433, per square inch	½c.; ½c.; ½c.
434. Lamp springs and clock springs	7½; 10; 10
435. Lamps, side lights and headlights, lanterns, chandeliers; gas, coal-oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, collars, galleries, shades, and shade holders	20; 27½; 30
436. Gas meters, and finished parts thereof	22½; 30; 35
437. Safes, doors for safes and vaults; scales, balances, weighing beams, and strength-testing machines of all kinds	20; 27½; 30
438.*† Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds	22½; 30; 35
439. Fire engines and fire-extinguishing machines, including sprinklers for fire protection	22½; 30; 35
440. Sewing machines and parts thereof	20; 27½; 30
441. Typecasting and typesetting machines and parts thereof, adapted for use in printing offices	12½; 17½; 20
441*a*. Typewriters	17½; 22½; 25
442. Printing presses, lithographic presses, and type-making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or cardboard when for use exclusively by printers, bookbinders, and by manufacturers of articles made from paper or cardboard, including parts thereof composed wholly or in part of iron, steel, brass, or wood	5; 10; 10
443. Newspaper printing presses, of not less value by retail than $1,500 each, of a class or kind not made in Canada	Free.
444. Mold boards or shares, or plow plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not molded, punched, polished, or otherwise manufactured	Free.
445. Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, and complete parts thereof, not including shafting	12½; 17½; 17½
446. Cultivators, plows, harrows, horse rakes, seed drills, manure spreaders, weeders, and windmills, and complete parts thereof, not including shafting	12½; 17½; 20
447. Portable engines with boilers, in combination, horsepowers and traction engines, for farm purposes; wind stackers, and threshing-machine separators, including baggers, weighers, and self-feeders therefor, and finished parts thereof for repairs	15; 17½; 20
447*a*. Finished parts of iron or steel for repairs of portable engines and of traction engines for farm purposes shall be subject to the following reduced duty, viz, O. C. 11 August, 1908	15; 17½; 20

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
448. Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road, or field rollers, posthole diggers, snaths; and other agricultural implements, n. o p.	15; 22½; 25
449. Axes, scythes, sickles, or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n. o. p., and pronged forks	15; 20; 22½
450. Shovels and spades, of iron or steel, n. o. p.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers	20; 30; 32½
451. Stoves of all kinds, for coal, wood, oil, spirits, or gas	15; 22½; 25
451*a*. Stove urns of metal, and dovetails, chaplets, and hinge tubes of tin for use in the manufacture of stoves	5; 7½; 10
452. Belt pulleys of all kinds for power transmission	15; 25; 27½
453*†. Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; boilers, n. o p.; and all machinery composed wholly or in part of iron or steel, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery specified in this item	15; 25; 27½
454*†. Manufactures, articles, or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p.	20; 27½; 30
455. Anchors for vessels	Free.
456. Ingot molds; glass molds of metal	5; 7½; 10
457. Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone	Free.
458. Locomotive and car wheel tires of steel, in the rough	Free.
459. Steel bowls for cream separators, and cream separators	Free.
460. Sundry articles of metal as follows, when for use exclusively in mining or metallurgical operations, viz: Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, also accessories for cleaning, filling, and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc, and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; blast furnace blowing engines; wrought-iron tubing, butt or lap welded, threaded or coupled or not, over 4 inches in diameter; and integral parts of all machinery mentioned in this item	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.	Per cent ad valorem.
461. Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators and machinery of floating dredges, when for use exclusively in alluvial gold mining	Free.
461*a*. Iron or steel pipe not butt or lap welded, and wirebound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining	5; 7½; 10
462. Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation, or refining of metals; rotary kilns, revolving roasters, and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay; furnace slag trucks and slag pots of a class or kind not made in Canada	Free.
462*a*. Briquette-making machines	Free.
463. Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the minister of customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root	Free.
464. The following articles and materials, under regulations prescribed by the minister of customs, viz:	
(*a*) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada	Free.
(*b*) All materials or parts in the rough, unfinished, and screws, nuts, bands, and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada	Free.
465. The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada or for export, under regulations prescribed by the minister of customs, viz: Iron or steel tubes over 16 inches in diameter; flanged and dished steel heads made from boiler plate, over 5 feet in diameter; hardened steel balls, not less than 3 inches in diameter; acetylene gas lanterns and parts thereof; and tobin bronze in bars or rods	Free.
466. Surgical and dental instruments of metal; surgical needles; X-ray apparatus and parts thereof; surgical operating tables for use in hospitals; and microscopes valued at not less than $50 each by retail	Free.
467. Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, cordage, or linen, or for the preparation of flax fiber	Free.
468. Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials, when imported by manufacturers for such purposes	10; 10; 10

Tariff items.	Per cent ad valorem.
469. Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas, and oil, and for prospecting for minerals, not to include motive power	Free.
470. Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees, and cable chains, for wooden, iron, steel, or composite ships and vessels; and iron, steel, or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the minister of customs	Free.
471. Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diamater, when imported by wire manufacturers for use in making wire in the coil, in their own factories	Free.
472. Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators	Free.
473. Rolled steel for saws and for straw cutters not tempered or ground nor further manufactured than cut to shape, without indented edges	Free.
474. Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories	Free.
475. Crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories	Free.
476. Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs, and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories	Free.
477. Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories	Free.
478. Steel of Nos. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories	Free.
479. Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories	Free.
480. Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing,	

Tariff items.		Per cent ad valorem.
	for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel	Free.
481.	Steel wire, Bessemer soft drawn spring, of Nos. 10, 12, and 13 gauge, respectively, and homo steel spring wire of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories	Free.
482.	Wire of brass, zinc, iron, or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories	Free.
483.	Stereotypes, electrotypes, and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	Free.
484.	Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories	Free.
485.	Brass caps, adapted for use in the manufacture of electric batteries	Free.
486.	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass trimmings, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories	Free.
486*a*.	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass cased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories	Free.
487.	Tagging metal, plain, japanned, or coated, in coils, not over 1½ inches in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories	Free.
488.	Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors	Free.
489.	Platinum crucibles	Free.
490.	Platinum retorts, pans, condensers, tubing, and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories	Free.
491.	Steel balls, adapted for use on bearings of machinery and vehicles	Free; 7½; 10
492.	Steel wool	5; 7½; 10

GROUP 9.

Wood and manufactures thereof.

Tariff items.	Per cent ad valorem.
493. Corkwood, or cork bark, unmanufactured	Free.
494. Manufactures of corkwood or cork bark, n. o. p., including strips, shives, shells and washers of cork	15; 17½; 20
495. Cork, manufactured from corkwood, over ¾ of an inch in diameter measured at the larger end, per pound	4c; 5c; 5c.
496. Corks, manufactured from corkwood, ¾ of an inch and less in diamter measured at the larger end, per pound,	6c; 8c; 8c.
497. Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades	Free.
498. Cane, reed, or rattan, not further manufactured than split, n. o. p	7½; 10; 10
499. Sawdust of wood, of all kinds	Free.
500. Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n. o. p.; firewood, hop poles, fence posts, and railway ties	Free.
500*a*. Heading and stave bolts, and staves in the rough, of poplar	15; 17½; 20
501. D shovel handles, wholly of wood	10; 12½; 15
502. Mexican saddle trees and stirrups of wood; treenails, hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; felloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned and not tenoned, mitered or sized, and scale board for cheese	Free.
503. Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	Free.
504. Planks, boards and other lumber of wood, sawn, split, or cut, and dressed on one side only, but not further manufactured	Free.
505. Sawn boards, planks, and deals, planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved	17½; 22½; 25
506*†. Manufactures of wood, n. o. p	17½; 22½; 25
507. Veneers of wood, n. o. p., not over $\frac{3}{32}$ of an inch in thickness	10; 12½; 15
507a. Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut, not over $\frac{3}{32}$ of an inch in thickness	5; 7½; 7½
508. Moldings of wood, plain, gilded, or otherwise further manufactured	17½; 22½; 25

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.		Per cent ad valorem.
509.	Vulcanized fiber, kartavert, indurated fiber, and like material and manufactures of, n. o. p.	17½; 22½; 25
510.	Churns, n. o. p.; brooms, whisks, washboards, pounders and rolling pins	15; 17½; 20
511.	Fishing rods, walking sticks and walking canes, of all kinds	20; 27½; 30
512*†.	Picture frames and photograph frames of any material	20; 27½; 30
513.	Umbrella, parasol and sunshade sticks or handles, n. o. p.,	15; 17½; 20
514.	Coffins and caskets, and metal parts thereof	17½; 22½; 25
515.	Show cases, of all kinds, and metal parts thereof	22½; 30; 35
516.	Blinds of wood, metal or other material, not textile or paper	20; 27½; 30
517.	Window shade or blind rollers	22½; 30; 35
518.	Billiard tables with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks, and cue-tips	22½; 30; 35
519*†.	House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers	20; 27½; 30

Group 10.

Cotton, flax, hemp, jute, and other fibers, and silk, wool, and manufactures thereof.

Tariff items.		Per cent ad valorem.
520.	Batts, batting and sheet wadding of wool, cotton or other fiber, cotton warps and cotton yarns, dyed or not, n. o. p.	17½; 22½; 25
521.	Gray cotton fabrics and fabrics of flax, unbleached, n. o. p.	15; 22½; 25
522.	White cotton fabrics, and fabrics of flax, bleached, n. o. p.; tailors' hollands of linen and toweling of linen or cotton in the web, colored or not	17½; 22½; 25
523.	Fabrics of cotton or flax, printed, dyed, or colored, n. o. p.	25; 30; 32½
524.	Cotton duck, gray or white, weighing over 8 ounces per square yard	15; 17½; 20
524*a*.	Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe	Free.
525.	Stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels, and pillow cases, of cotton or linen; uncolored damask of linen or cotton in the piece, including uncolored table cloths or napkins of linen or cotton	20; 27½; 30

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
526*†‡. White and cream colored lace and embroideries, of cotton or linen	12½; 19½; 20
527. Jeans, sateens and coutils, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories	12½; 17½; 20
528. Webbing, nonelastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories	12½; 17½; 20
529. Prunella cloth of wool	Free.
530. Bolting cloth, not made up	Free.
531. Cloth such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the minister of customs	Free.
532. Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns No. 40 and finer	Free.
533. Waste or shoddy from cotton, woolen, or other fabrics, or from yarn or thread, machined, garnetted, or prepared for use	7½; 10; 12½
534. Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces, for use exclusively in the manufacture of such articles in their own factories	Free.
535. Cotton sewing thread in hanks	10; 12½; 15
536*†. Cotton or linen thread, n. o. p.; crochet and knitting cotton	17½; 22½; 25
537. Manufactures of cotton, hemp, or flax, or of which cotton, hemp, or flax is the component material of chief value, n. o. p	25; 30; 35
538. Manufactures of jute, n. o. p	15; 22½; 25
539. Fiber, Mexican, natural, and tampico or istle and vegetable fibers; fibrilla, flax fiber and flax tow; grass, manila, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp	Free.
540. Hemp, dressed or undressed	Free.
541. Oakum of jute or hemp	Free.
542. Jute or hemp yarn, plain, dyed, or colored	Free.
543. Linen yarn for the manufacture of towels and damask, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories	Free.
544. Binder twine or twine for harvest binders	Free.
544a. Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders when imported for such use exclusively by manufacturers who manufacture such twine only	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.		Per cent ad valorem.
545.	Jute and jute butts, jute cloth, as taken from the loom, not colored, cropped, mangled, pressed, calendered, nor finished in any way; and jute canvas, uncolored	Free.
546.	Jute cloth, uncolored, not further finished than cropped, bleached, mangled, or calendered	7½; 10; 10
547.	Sail twine and canvas, of hemp or flax, when to be used for boats' and ships' sails	5; 5; 5
548.	Twine and cordage of all kinds, n. o. p	20; 22½; 25
549.	Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n. o. p.	20; 27½; 30
550.	Sails for boats and ships	15; 22½; 25
551.	Horse clothing of jute, shaped or otherwise manufactured	20; 27½; 30
552.	Bags or sacks of hemp, linen, or jute, and cotton seamless bags	15; 17½; 20
553.	Lamp wicks	17½; 22½; 25
554.	Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, n. o. p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n. o. p	Free.
555.	Wool, viz.: Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as luster wools and other like combing wools, such as are grown in Canada, per pound	2c; 2½c; 3c.
556.	Worsted tops made from such wools as are mentioned in the next preceding item	10; 12½; 15
557.	Yarns, woolen and worsted, n. o. p	20; 27½; 30
558.	Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n. o. p., costing 30 cents per pound or over, when imported on the cop, cone, or tube, or in the hank, by manufacturers of woolen goods for use exclusively in their own factories	12½; 17½; 20
559.	Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons, and fringes for use exclusively in the manufacture of such articles in their own factories	Free.
560.	Yarns spun from the hair of the alpaca and mohair yarn	Free.
561.	Lastings, mohair cloth, or other manufactures of cloth, woven or made in pattern of such size, shape, or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories	Free.
562.	Oiled silk, and oiled cloth, and tape or other textile, India-rubbered, flocked, or coated, n. o. p	20; 27½; 30
563*†‡.	Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel,	

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	15; 22½; 25
564. Felt, pressed, of all kinds, not filled or covered by or with any woven fabric	15; 22½; 25
565. Blankets composed wholly of pure wool	22½; 30; 35
566. Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lusters, mohair, alpaca, and Italian linings	22½; 30; 35
567*†. Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animal, n. o. p.; cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n. o. p	30; 35; 35
568. Undershirts, drawers, and knitted goods, n. o. p	22½; 30; 35
568a. Socks and stockings of all kinds	25; 32½; 35
569. Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories	10; 12½; 15
570*†. Mats, door or carriage, other than metal, n. o. p	25; 30; 35
571*†. Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute; carpet linings and stairpads	17½; 22½; 25
572. Turkish or imitation Turkish or other rugs or carpets; and carpets n. o. p	25; 30; 35
573*†‡. Enameled carriage, floor, shelf, and table oilcloth, linoleum, and cork matting or carpets	25; 32½; 35
573*a*. Church vestments of any material	12½; 17½; 20
574*†. White cotton bobinet, plain, in the web	15; 22½; 25
575*†. Embroideries, n. o. p.; lace, n. o. p.; braids, n. o. p.; fringes, n. o. p.; cords; elastic, round, or flat; garter elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nets and nettings of cotton, linen, silk, or other material, n. o. p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p	25; 32½; 35
576. Silk, raw or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way; silk cocoons and silk waste	Free.
577. Silk in the gum or spun, when imported by manufacturers of silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories	Free.
578. Spun silk not colored, n. o. p.; silk in the gum not more advanced than singles; tram or thrown organzine, not colored	10; 12½; 15
579. Sewing and embroidery silk, silk twist, and silk floss	17½; 22½; 25

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.		Per cent ad valorem.
580*†.	Black mourning crapes	12½; 17½; 20
581*††.	Velvets, velveteens, silk velvets, plush and silk fabrics	17½; 27½; 30
582*††.	Ribbons of all kinds and materials	22½; 32½; 35
583*††.	Manufactures of silk or of which silk is the component part of chief value, n. o. p	30; 35; 37½

GROUP 11.

Miscellaneous.

Tariff items.		Per cent ad valorem.
584.	Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than 100 pounds	Free.
585.	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than 15 gallons	Free.
586.	Coal, anthracite; anthracite coal dust; coke	Free.
587.	Bituminous slack coal, such as will pass through a ¾-inch screen, subject to regulations prescribed by the minister of customs, per ton	10c; 12c; 14c
588.	Coal, bituminous, round and run of mine, and coal, n. o. p., per ton	35c; 45c; 53c
589.	Ships and other vessels built in any foreign country, if British registered since September 1, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof (as provided in Pt. XVI of the Canada shipping act)	25; 25
590.	Vessels, dredges, scows, yachts, boats, and other waterborne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n. o. p.; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada	15; 25; 25
	Provided, That regulations may be prescribed by the minister of customs for exemption from further duty after the duty specified in this item is once paid.	
591.	Freight wagons, farm wagons, drays, and sleighs, and complete parts thereof	17½; 22½; 25
592.‡	Buggies, carriages, pleasure carts, and vehicles, n. o. p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item	22½; 30; 35

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.		Per cent ad valorem.
	Provided, That for duty purposes the minimum value of an open buggy shall be $40 and the minimum value of a covered buggy shall be $50.	
593.	Railway cars or other cars, wheel-barrows, trucks, road or railway scrapers, and hand carts	20; 27½; 30
594.	Bicycles and tricycles, n. o. p	20; 27½; 30
595.	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States under regulations prescribed by the minister of customs	Free.
596.	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the minister of customs	Free.
597*.	†‡ Pianofortes, organs, and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	20; 27½; 30
598*.	†‡ Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	15; 22½; 25
599.	Hides and skins, raw, whether dry, salted, or pickled; and raw pelts	Free.
600.	Fur tails, in the raw state	Free.
601.	Fur skins of all kinds, not dressed in any manner	Free.
602.	Astrakan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed	Free.
603*†.	Fur skins, wholly or partially dressed, n. o. p	10; 15; 15
604†*.	Dongola, cordovan, calf, sheep, lamb, kid, or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	12½; 15; 15
605.	Skins for morocco leather, tanned but not further manufactured; belting leather of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n. o. p	10; 12½; 15
606.	Sole leather	12½; 15; 17½
607.	Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves	5; 7½; 10
608.	Japanned, patent, or enameled leather; morocco leather and leathers in imitation of morocco leather	15; 22½; 25
609.	Belting, of leather	15; 20; 22½

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
610. Belting, n. o. p	20; 25; 27½
611*†. Boots and shoes, pegged or wire fastened, with unstitched soles close edged	17½; 22½; 25
611*a*. Boots, shoes, slippers, and insoles of any material, n. o. p	20; 27½; 30
612. Harness and saddlery, including horse boots	20; 27½; 30
613. Manufactures of raw hide, and all manufactures of leather, n. o. p	15; 22½; 25
614. Leatherboard, leatheroid, and manufactures thereof, n. o. p	15; 22½; 25
615. Whips of all kinds, including thongs and lashes	20; 27½; 30
616. Rubber and gutta-percha, crude caoutchouc or india rubber, unmanufactured; powdered rubber and rubber for gutta-percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute	Free.
617. India-rubber boots and shoes	15; 22½; 25
618*†. Rubber cement and all manufactures of india rubber and gutta-percha, n. o. p	15; 25; 27½
619. India-rubber clothing and clothing made waterproof with india rubber; rubber or gutta-percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing	22½; 30; 35
620. Webbing, elastic, over 1 inch wide	12½; 17½; 20
621. Window-shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n. o. p	22½; 30; 35
622*¶†. Trunks, valises, hatboxes, carpet bags, tool bags, and baskets of all kinds, n. o. p	20; 27½; 30
623*†. Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, fly books, and parts thereof	22½; 30; 35
624*†‡. Bead ornaments, and ornaments of alabaster, spar, amber, terra-cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	20; 27½; 30
625. Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n. o. p	20; 27½; 30
626. Hats, caps, hoods, and bonnets, n. o. p.; hat and bonnet crowns, and hat, cap, and bonnet shapes	22½; 30; 35
627*†‡. Gloves and mitts, of all kinds	22½; 30; 35
628*†. Braces or suspenders, and finished parts thereof	22½; 30; 35
629. Umbrellas, parasols, and sunshades of all kinds and materials	22½; 30; 35
630*†. Boot, shoe, shirt, and stay laces of any material	20; 27½; 30
631. Collars and cuffs, of cotton, linen, xylonite, xyolite, or celluloid	25; 35; 37½
332. Quills in their natural state or unplumed	Free.
633*†. Feathers, in their natural state	10; 12½; 15

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.
‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
634*†. Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers, suitable for ornamenting hats	20; 27½; 27½
635. Whalebone, unmanufactured	Free.
636. Featherbone, plain or covered in coils	12½; 17½; 20
637*†. Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	22½; 30; 35
638. Buckram, adapted for the manufacture of hat and bonnet shapes	Free.
638*a*. Hatters' plush of silk or cotton; hatters' bands (not cords), bindings, and hat sweats; hatters' tips and sides when cut to shape; and cashmere when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free.
639. Unfinished hoods, composed of "Leghorn," "Manila," palm leaf, grass, willow, or chip, not bleached or blocked	Free.
640. Palm leaf, unmanufactured	Free.
641. Braids or plaits of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan, or grass, suitable for making or ornamenting hats	Free.
642. Hatters' furs, not on the skin	Free.
643. Hair, cleaned or uncleaned, but not curled, dyed, or otherwise manufactured; and horsehair not further manufactured than simply cleaned and dipped or dyed	Free.
644. Hair, curled or dyed, n. o. p	12½; 17½; 20
645. Hair cloth of all kinds	20; 27½; 30
646. Manufactures of hair, n. o. p.; regalia, badges, and belts of all kinds, n. o. p., except silk belts	22½; 30; 35
647*†. Jewelry of any material, for the adornment of the person, n. o. p	22½; 30; 35
648*†. Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof; pierced, split, strung or not, but not set or mounted	7½; 10; 10
648*a*. Diamonds, unset	Free.
649. Shoe buttons, n. o. p	17½; 22½; 25
650. Metal parts adapted for the manufacture of covered buttons	12½; 17½; 20
650*a*. Button blanks of animal shell, in the rough	7½; 10; 10
651*†. Buttons of all kinds covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	22½; 30; 35
652*†. Combs for dress and toilet, including mane combs of all kinds	22½; 32½; 35
653*†. Brushes of all kinds	17½; 25; 27½
654. Bristles, broom corn, and hair-brush pads	Free.
655*†. Lead pencils, pens, penholders, and rulers of all kinds	15; 25; 27½

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.		Per cent ad valorem.
656*†.	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for the same, smokers' sets and cases therefor, and tobacco pouches	22½; 32½; 35
657*†.	Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	17½; 22½; 25
658.	Frames not more than 10 inches in width, clasps, and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules	12½; 17½; 20
659.	Photographic dry plates	20; 27½; 30
660.	Clothes wringers for domestic use, and parts thereof	22½; 30; 35
661.	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.	20; 27½; 30
662.	Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures	Free.
663.	Fertilizers, compounded or manufactured, n. o. p.	5; 7½; 10
664.	Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free.
665.	Torpedoes, firecrackers and fireworks of all kinds	17½; 22½; 25
665*a*.	Fuse, not metallic	12½; 17½; 20
666.	Nitroglycerine, giant powder, nitro and other explosives, n. o. p., per pound	1¾c; 2¼c; 2½c.
667.	Blasting and mining powder, per pound	1½c; 1¾c; 2c.
668.	Cannon, musket, rifle, gun and sporting powder and canister powder, per pound	2c; 2¾c; 3c.
669.	Emery, in bulk, crushed or ground	Free.
670.	Emery wheels, carborundum wheels, and manufactures of emery or of carborundum	17½; 22½; 25
671.	Metal glove fasteners, papier-maché shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments	Free.
672.	Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths siutable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories	Free.
673.	Reeds, square or round, and raw hide centres, textile leather or rubber heads, thumbs, and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories	Free.
674.	Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured	Free.

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.		Per cent ad valorem.
675.	Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German center pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories	Free.
676.	Metallic tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes, and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories	Free.
677.	Buddles, vanners and slime tables, adapted for use in gold mining	Free.
678.	Meerschaum, crude or raw	Free.
679.	Hoofs, horn strips, horn, and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude	Free.
680.	Fossils, shells, tortoise and mother-of-pearl, and other shells, unmanufactured	Free.
681.	Junk, old; rags of cotton, jute, hemp, and wool; paper waste clippings and waste of all kinds, n. o. p., except metallic; broken glass or glass cullet	Free.
682.	Fishhooks, for deep-sea or lake fishing, not smaller in size than No. 2; bank, cod, pollack, and mackerel fishlines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in balls, and head ropes for fishing nets; manila rope, not exceeding 1½ inches in circumference, for holding traps in lobster fishery; barked marline, and net norsels of cotton, hemp, or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines, or nets commonly used for sportsmen's purposes	Free.
683.	Fillets of cotton and rubber not exceeding 7 inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories	Free.
684.	Rubber thread not covered	Free.
685.	Blanketing and lapping and disks or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only	Free.
686.	Goldbeaters' molds and goldbeaters' skins	Free.
687.	Cat gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures	Free.
688.	Artificial limbs, and parts thereof; artificial teeth, not mounted	Free.

Tariff items.		Per cent ad valorem.
689.	Lifeboats and life-saving apparatus, specially imported by societies to encourage the saving of human life	Free.
690.	Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale	Free.
690*a*.	Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale—when the duty otherwise payable thereon does not exceed 50 cents in any one case, under regulations by the minister of customs	Free.
691.	Communion sets of metal, glass, or wood	Free.
692.	Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities) won in bona fide competitions	Free.
693.	Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges, or schools, and which are to be placed in such institutions	Free.
694.	Models of inventions and of other improvements in the arts, but no article shall be deemed a model which can be fitted for use	Free.
695.	Paintings in oil or water colors and pastels, valued at less than $20 each	15; 22½; 25
695*a*.	Paintings in oil or water colors and pastels, valued at not less than $20 each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the minister of customs	Free.
696.	Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions casts as models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the minister of customs	Free.
697.	Globes, geographical, topographical, and astronomical	Free.
698.	Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals	Free.
699.	Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins;	

Tariff items.		Per cent ad valorem.
	anatomical preparations and skeletons or parts thereof; and specimens, models, and wall diagrams for illustration of natural history for universities, schools, and public museums	Free.
700.	Animals and articles brought into Canada temporarily and for a period not exceeding three months for the purpose of exhibition or of competition for prizes offered by any agricultural or other association	Free.
	Provided, That a bond shall be first given in accordance with regulations prescribed by the minister of customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not reexported within the time specified in such bond.	
701.	Menageries, horses, cattle, carriages, and harness of, under regulations prescribed by the minister of customs	Free.
702.	Carriages for travelers, and carriages laden with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the minister of customs	Free.
703.	Travelers' baggage, under regulations prescribed by the minister of customs	Free.
704.	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest	Free.
705.	Settlers' effects, viz: Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade; occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons, and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the minister of customs	Free.
	Provided, That any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after 12 months' actual use in Canada.	
706.	Articles for the personal or official use of consuls general who are natives or citizens of the country they represent and who are not engaged in any other business or profession	Free.
707.	Articles for the use of the Governor General	Free.
708.	Arms, military stores, munitions of war, and other articles the property of the Imperial Government, and to remain	

Tariff items.		Per cent ad valorem.
	the property of such government; articles consigned direct to officers and men of His Majesty's imperial navy for their own personal use or consumption, on board their own ships	Free.
709.	Articles and other goods, the growth, produce, or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks, and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada	Free.
	Provided, That the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the minister of customs.	
	Provided also, That any article or goods described in this paragraph upon which an allowance of drawback has been made shall not be admitted to entry except upon payment of duties equal to the drawback allowed.	
	Provided further, That any of such goods or articles manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the customs or excise duties to which they would have been liable had they not been exported from Canada.	
710*†.	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:	
	(*a*) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n. o. p.	Free.
	(*b*) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain	15; 20; 20
	(*c*) *Provided*, That usual coverings containing goods subject to any ad valorem duty if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the customs entry.	
	(*d*) *Provided further*, That receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the tariff item.	
	(*e*) *Provided further*, That usual coverings designed for use other than in the bona fide transportation of the goods they contain shall be charged with the rate of duty	

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.		Per cent ad valorem.
	to which the same would be subject if imported separately.	
	(*f*) *Provided also*, That the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labor and charges for packing such goods, subject to regulations prescribed by the minister of customs.	
711*†.	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited	15; 17½; 17½
	Provided, That duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n. o. p." in any preceding tariff item.	
	Provided further, That when the component material of chief value in any nonenumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item such nonenumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.	

ORDERS IN COUNCIL.

712.	Coal tar base or salt, for use in the manufacture of coal tar dyes, O. C. 21, November, 1907	Free.
713.	Crude bromides, for the production of bromine, O. C. 21, November, 1907	Free.
714.	Lenses and shutters, when imported by the manufacturers of cameras or kodaks for use only in the manufacture of cameras or kodaks, O. C. 27, November, 1907	Free.
715.	Special parts of brass and aluminum, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks, shall be subject to the following reduced duty, O. C. 27, November, 1908	5; 7½; 7½
716.	Iron tubing, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods, O. C. 27, November, 1907	Free.
717.	Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets, or plates,	

* See French Treaty, p. 52.
† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff Items.		Per cent ad valorem.
	not polished, planished, or coated, when for use as materials in Canadian manufactures, O. C. August 11, 1908	Free.
718.	Asphaltum oil for use only for paving purposes, O. C. 11, August, 1908	Free.
719.	Pressed felt, elastic webbing and hollow blocks of wood, when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs, O. C. 11, August, 1908	Free.
720.	Iron or steel rods, rolled or drawn, not less than $\frac{5}{16}$ of an inch in diameter, when imported by manufacturers of chain for use only in the manufacture of chain in their own factories, O. C. 11, August, 1908	Free.
721.	Tinsel thread and tinsel wire, when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings, for use only in the manufacture of such articles in their own factories, O. C. 11, August, 1908	5; 7½; 10
722.	Flat steel, cold rolled, not over half an inch thick, for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings, shall be subject to the following reduced duty, O. C. 11, August, 1908	Free; 5; 5
723.	Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps, O. C. 1, November, 1909	Free.
724.	Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories, O. C. 1, November, 1909	Free.
725.	Steel imported by manufacturers for use in their own factories in manufacturing rough, unfinished parts of rifles when such parts are to be used in rifles to be made for the Government of Canada, O. C. 1, November, 1909	Free.
726.	Gun barrels, in single tubes, forged, rough-bored, O. C. 1, November, 1909	Free.
727.	Antimony salts for dyeing	Free.
728.	Hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather, O. C. 1, November, 1909	Free.
729.	Rolled iron and steel rods, not over half an inch in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails, O. C. 1, November, 1909	Free.
730.	Cold rolled sheets or plates of steel with sheared edges over 14 gauge, and not less than one and one-half inches wide, when imported by manufacturers of mower bars, hinges, typewriters, and sewing machines for use only in the manufacture of the said articles in their own factories	5; 7½; 10
731.	Preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather	5; 7½; 10

Tariff items.	Per cent ad valorem.
732. Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth	10; 12½; 15
733. Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses, O. C. 10, June, 1910	Free.
734. Cotton thread, nitrate of thorium, and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles, O. C. 10, June, 1910	Free.
735. Crude glycerine, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine, O. C. 10, June, 1910	Free.
736. Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers, when imported by manufacturers of such cattle food and fertilizers, O. C. 10, June, 1910	Free.
737. Iron tubing, brass covered, not over two inches in diameter, in the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bathtub rails, and clothes carriers, O. C. 10, June, 1910	Free.
738. Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries, O. C. 10, June, 1910	Free.
739. Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their own factories in the manufacture of leather belting, O. C. 10, June, 1910	5; 7½; 10
740. Silk in the gum or spun, colored or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories, O. C. 10, June, 1910	5; 7½; 10
741. Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories, O. C. 10, June, 1910	10; 12½; 15
742. Hard rubber, unfinished, in tubes for use only in the manufacture of fountain pens, when imported by manufacturers of such pens, O. C. 10, June, 1910	5; 7½; 10
743. Articles of chinaware, when imported to be mounted by manufacturers of silverware in their own factories, O. C. 10, June, 1910	15; 20; 22½
744. Tenpin blocks of wood in the rough, when imported by the manufacturers of tenpins for use only in the manufacture of such articles in their own factories, O. C. 10, June, 1910	5; 7½; 10

TREATY IMPORT DUTIES.

NOTE.—The numbers of the Canadian tariff have reference to the present Canadian tariff, p. 102. The term ex means a part of the item to which the number refers.

NOTE.—Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

FRENCH TREATY OF 1907.

Products of France and other countries (see p. 192) enjoying the benefits of the intermediate tariff rates and a special tariff.

See Transshipment conditions, page 192.

No. of Canadian tariff.		Duties.
8.	Canned meats, canned poultry, and game; extracts of meats and fluid beef not medicated, and soups of all kinds	25 per cent
17.	Cheese, per pound	3c.
23.	Preparations of cocoa or chocolate, n. o. p	32½ per cent
67.	Macaroni and vermicelli, per 100 pounds	$1
72.	Garden, field, and other seeds for agricultural and other purposes, n. o. p.; sunflower, canary, hemp, and millet seed, when in packages, weighing over 1 pound each	10 per cent
78.	Florist stock, viz: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and peonies	22½ per cent
81.	Trees, viz: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees, known as June buds, each	2½c.
82.	Grape vines; gooseberry, raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p	17½ per cent
Ex. 86.	Tomatoes, and cooked corn in cans, or other air-tight packages, n. o. p., the weight of the packages or cans to be included, per pound	1¼c.
Ex. 86.	Vegetables, tomatoes excepted, including baked beans, in cans, or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1c.
88.	Pickles, sauces, and catsups	32½ per cent
94.	Dates and figs, dried, per 100 pounds	55c.
99.	Prunes and dried plums, unpitted; raisins and dried currants, per pound	⅔c.

No. of Canadian tariff.		Duties.
105.	Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	2c.
109.	Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	2c.
112.	Nuts of all kinds, n. o. p., per pound	2c.
114.	Nuts, shelled, n. o. p., per pound	3½c.
Ex. 120.	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
	(*a*) When weighing over 20 ounces and not over 36 ounces each, per box	5c.
	(*b*) When weighing over 12 ounces and not over 20 ounces each, per box	4c.
	(*d*) When weighing 8 ounces each, or less, per box	2c.
Ex. 120.	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
	(*c*) When weighing over 8 ounces, and not over 12 ounces each, per box	2c.
121.	Fish preserved in oil, n. o. p	30 per cent
141.	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar	32½ per cent
152.	Lime juice and other fruit sirups and fruit juices, n. o. p	17½ per cent
156.	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam, and other schnapps; tafia, angostura, and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof	$2.40
159.	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, n. o. p., per gallon	$2.40 and 30 per cent

No. of Canadian tariff.		Duties.
160.	Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kinds:	
	(*a*) When in bottles or flasks containing not more than 4 ounces each	50 per cent
	(*b*) When in bottles, flasks, or other packages, containing more than 4 ounces each, per gallon	$2.40 and 40 per cent
162.	Medicinal or medicated wines, including vermuth and ginger wine, containing no more than 40 per cent of proof spirits	50 per cent
Ex. **163.**	Wines of the fresh grape of all kinds not sparkling, imported in barrels or in bottles:	
	(*a*) Containing 20 per cent or less proof spirits,* per gallon	15c.
	(*b*) Containing more than 20 per cent* and not more than 23 per cent proof spirit,† per gallon	20c.
	(*c*) Containing more than 23 per cent and not more than 26 per cent of proof spirit, per gallon	25c.
	For each degree in excess of 26 per cent of proof spirit until the strength reaches 40 per cent of proof spirit	3c.
	Provided that 6 quart ¶ bottles, or 12 pint ‡ bottles, shall be held to contain a gallon for duty purposes under this item.	
Ex. **165.**	Champagne and all other sparkling wines in bottles containing:	
	(*a*) Not more than a quart, but more than a pint (old wine measure), per dozen bottles	$3.30
	(*b*) Not more than a pint, but more than one-half pint (old wine measure), per dozen bottles	$1.65
	(*c*) One half pint, or less, per dozen bottles	82c.
	(*d*) Over 1 quart (old wine measure), per gallon	$1.50
Ex. **169.**	Books, viz: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not to include Christmas annuals, or publications commonly known as juvenile and toy books	15 per cent
Ex. **171.**	Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon	5 per cent
180.	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p.	22½ per cent

* Or 11° 6 by centesimal alcoholometer.
† Equal to 0.946 of a liter.
‡ Or 13° 3 by centesimal alcoholometer.
¶ Equal to 0.473 of a liter.

No. of Canadian tariff.		Duties.
213.	Acid, acetic and pyroligneous, n. o. p., and vinegar:	
	Per gallon of any strength not exceeding the strength of proof	12½c.
	And in addition thereto, for each degree of strength in excess of the strength of proof	1¾c.
220.	All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:	
	(*a*) When dry	25 per cent
	(Ex. *b*) Others containing alcohol	50 per cent
	Provided, That drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item.	
	Provided also, That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon	$2.40 and 30 per cent
Ex. 220.	All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:	
	(Ex. *b*) All other than dry, and not containing alcohol	25 per cent
	Provided, That drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item.	
228.	Soap powders, powdered soap, mineral soap, and soap n. o. p	32½ per cent
230.	Castile soap, per pound	1c.
232.	Glue, liquid, powdered, or sheet, and mucilage, gelatine, casein, adhesive paste, and isinglass	25 per cent
233.	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each	12½ per cent
234.	Perfumery, including toilet preparations, nonalcoholic, viz: Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, or skin	32½ per cent

No. of Canadian tariff.		Duties.
236.	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes, and oakum prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	17½ per cent
237.	Celluloid, molded into sizes for handles of knives and forks, not bored nor otherwise manufactured; molded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured; and celluloid lamp-shade blanks and comb blanks	7½ per cent
256.	Printing ink	17½ per cent
257.	Writing ink	22½ per cent
262.	Olive oil, n. o. p	15 per cent
264.	Essential oils, n. o. p	7½ per cent
287.	Tableware of china, porcelain, white granite, or ironstone	27½ per cent
290.	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 pounds	11c.
316.	Electric-light carbons and points, of all kinds, n. o. p	32½ per cent
318.	Common and colorless window glass	12½ per cent
320.	Plate glass, not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p	10 per cent
321.	Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p	25 per cent
323.	Silver glass, beveled or not and framed or not	30 per cent
326*a*.	Articles of glass, not plate or sheet, designed to be cut or mounted, and manufactures of glass, n. o. p	20 per cent
339.	Manufactures of lead, n. o. p	27½ per cent
352.	Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p., and manufactures of brass or copper, n. o. p	27½ per cent
354.	Manufactures of aluminum, n. o. p	22½ per cent
361.	Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders	25 per cent
362.	Articles consisting wholly or in part of sterling or other silverware, nickel plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p	30 per cent
366.	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	12½ per cent
368.	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½ per cent
418.	Wire cloth, or woven wire of brass or copper	22½ per cent
419.	Needles, of any material or kind, and pins manufactured from wire of any metal, n. o. p	27½ per cent
420.	Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry)	27½ per cent
426.	Knives and forks and all other cutlery, of steel, plated or not, n. o. p	27½ per cent

No. of Canadian tariff.		Duties.
438.	Locomotives and motor cars, for railways and tramways, and automobiles and motor vehicles of all kinds	30 per cent
Ex 453.	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25 per cent
454.	Manufactures, articles or wares of iron or steel, or of which iron and steel (or either) are the component materials of chief value, n. o. p	27½ per cent
506.	Manufactures of wood, n. o. p	22½ per cent
512.	Picture frames and photograph frames, of any material	27½ per cent
519.	House, office, cabinet, or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors, and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers	27½ per cent
526.	White and cream-colored lace and embroideries, of cotton or linen	17½ per cent
536.	Cotton or linen thread, n. o. p.; crochet and knitting cotton	22½ per cent
563.	Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	22½ per cent
567.	Fabrics, manufactures, wearing apparel, and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n. o. p	35 per cent
570.	Mats, door or carriage, other than metal, n. o. p	30 per cent
571.	Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute, carpet linings and stair pads	22½ per cent
573*a*.	Church vestments of any material	17½ per cent
574.	White cotton bobinet, plain, in the web	22½ per cent
Ex 575.	Braids, n. o. p.; fringes, n. o. p.; cords, elastic, tassels, handkerchiefs of all kinds; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p	32½ per cent
Ex 575.	Embroideries, n. o. p.; lace, n. o. p.; collars or collarettes in lace and all manufactures of lace; nettings of cotton, linen, silk, or other material, n. o. p	27½ per cent
580.	Black mourning crapes	17½ per cent
Ex 581.	Velvets other than of pure silk, velveteens, and plush fabrics	27½ per cent

No. of Canadian tariff.		Duties.
Ex 581.	Velvets of pure silk and silk fabrics	20 per cent
582.	Ribbons of all kinds, and materials	25 per cent
583.	Manufactures of silk or of which silk is the component part of chief value, n. o. p	32½ per cent
597.	Pianofortes, organs, and musical instruments of all kinds, n. o. p., phonographs, graphaphones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	27½ per cent
598.	Brass band instruments; parts of pianofortes, and parts of organs, and bagpipes	22½ per cent
603.	Fur skins, wholly or partially dressed, n. o. p	15 per cent
604.	Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	15 per cent
611*a*.	Boots, shoes, slippers, and insoles of any material, n. o. p	27½ per cent
618.	Rubber cement and all manufactures of India rubber and gutta-percha, n. o. p	25 per cent
622.	Trunks, valises, hat boxes, carpetbags, tool bags, and baskets of all kinds, n. o. p	27½ per cent
623.	Musical-instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, flybooks, and parts thereof	30 per cent
624.	Bead ornaments, and ornaments of albaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statutes and statuettes of any material	27½ per cent
627.	Gloves and mitts, of all kinds	30 per cent
628.	Braces or suspenders, and finished parts thereof	30 per cent
630.	Boot, shoe, shirt, and stay laces, of any material	27½ per cent
633.	Feathers, in their natural state	12½ per cent
634.	Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats	27½ per cent
637.	Corset clasps, busks, blanks, and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	30 per cent
647.	Jewelry of any material, for the adornment of the person, n. o. p	30 per cent
648.	Precious stones, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	10 per cent
651.	Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	30 per cent
652.	Combs for dress and toilet, including mane combs, of all kinds	32½ per cent
653.	Brushes of all kinds	25 per cent
655.	Lead pencils, pens, penholders, and rulers of all kinds	25 per cent

No. of Canadian tariff.		Duties.
656.	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same; smokers' sets, and cases therefor, and tobacco pouches	32½ per cent
657.	Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	22½ per cent
710.	Coverings, inside and outside, used in covering or holding goods imported therewith	20 per cent
711.	All goods not enumerated in this schedule * as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited †	17½ per cent

Belgium and the Netherlands.

Goods of Belgium and of the Netherlands enjoying the benefit of the intermediate tariff on importations into Canada when imported and conveyed without transshipment from a port of Blegium or the Netherlands, or from a port of a British country into a sea or river port of Canada.

8.	Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds	25 per cent
17.	Cheese, per pound	3c.
23.	Preparations of cocoa or chocolate, n. o. p	32½ per cent
67.	Marcaroni and vermicelli, per 100 pounds	$1.00
72.	Garden, field, and other seeds for agricultural and other purposes, n. o. p.; sunflower, canary, hemp, and millet seed, when in packages, weighing over 1 pound each	10 per cent
78.	Florist stock, viz: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and pæonias	22½ per cent
81.	Trees, viz: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	2½c.
82.	Grapevines; gooseberry raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p	17½ per cent
86.	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1¼c.
88.	Pickles, sauces, and catsups	32½ per cent
94.	Dates and figs, dried, per 100 pounds	55c.
99.	Prunes and dried plums, unpitted; raisins and dried currants, per pound	⅜c.

* The words "this schedule" refer to the Canadian customs tariff now in force.
† Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as officinal by the French Codex.

No. of Canadian tariff.		Duties.
105.	Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	2c.
109.	Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	2c.
112.	Nuts of all kinds, n. o. p., per pound	2c.
114.	Nuts, shelled, n. o. p., per pound	3½c.
120.	Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
	(*a*) When weighing over 20 ounces and not over 36 ounces each, per box	5c.
	(*b*) When weighing over 12 ounces and not over 20 ounces each, per box	4c.
	(*c*) When weighing over 8 ounces and not over 12 ounces each, per box	3c.
	(*d*) When weighing 8 ounces each or less, per box	2c.
121.	Fish preserved in oil, n. o. p	30 per cent.
141.	Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop corn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar	32½ per cent.
152.	Lime juice and other fruit sirups and fruit juices, n. o. p	17½ per cent.
156.	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura, and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof	$2.40
159.	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n. o. p.; per gallon, $2.40, and	30 per cent.

No. of Canadian tariff.		Duties.
160.	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters; hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind:	
	(*a*) When in bottles or flasks containing not more than 4 ounces each	50 per cent.
	(*b*) When in bottles, flasks, or other packages containing more than 4 ounces each, per gallon, $2.40, and	40 per cent.
162.	Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40 per cent of proof spirits	50 per cent.
Ex 163.	Wines of the fresh grape of all kinds, not sparkling, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon	25c.
	And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent proof spirit	3c.
	Provided, That 6 quart bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.	
165.	Champagne and all other sparkling wines:	
	(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles	$3.30
	(*b*) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles	$1.65
	(*c*) In bottles containing one-half pint each or less, per dozen bottles	$0.82
	(*d*) In bottles containing over 1 quart each (old wine measure), per gallon	$1.50
Ex 169.	Books, viz: Novels or works of fiction or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not to include Christmas annuals or publications commonly known as juvenile and toy books	22½ per cent.
Ex 171.	Books, printed, periodicals, and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon	10 per cent.
180.	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania, transfers of all kinds, engravings, or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p.	22½ per cent.

No. of Canadian tariff.		Duties.
213.	Acid, acetic and pyroligneous, n. o. p., and vinegar, per gallon of any strength not exceeding the strength of proof	12½c.
	And in addition thereto, for each degree of strength in excess of the strength of proof	1¼c.
	Provided, That the strength of proof shall be held to be equal to 6 per cent of absolute acid, and shall be determined in the manner prescribed by the governor in council.	
220.	All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:	
	(*a*) When dry	25 per cent.
	(*b*) All others	50 per cent.
	Provided, That drugs, pill mass, and preparations, not including pills or medicinal plasters, recognized by the British or the United States Pharmacopœia, or the French Codex as officinal, shall not be held to be covered by this item:	
	Provided also, That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon, $2.40, and	30 per cent.
228.	Soap powders, powdered soap, mineral soap, and soap, n. o. p.	32½ per cent.
230.	Castile soap, per pound	1c.
232.	Glue, liquid, powdered or sheet, and mucilage, gelatin, casein, adhesive paste, and isinglass	25 per cent.
233.	Pomades, French or flower orders, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins or not less than 10 pounds each	12½ per cent.
234.	Perfumery, including toilet preparations, nonalcoholic, viz: hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, and skin	32½ per cent.
236.	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	17½ per cent.
237.	Celluloid, molded into sizes for handles of knives and forks, not bored nor otherwise manufactured; molded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks, and comb blanks	7½ per cent.
256.	Printing ink	17½ per cent.
257.	Writing ink	22½ per cent.
262.	Olive oil, n. o. p	20 per cent.
264.	Essential oils, n. o. p	7½ per cent.

No. of Canadian tariff.		Duties.
287.	Tableware of china, porcelain, white granite, or ironstone	27½ per cent.
290.	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 pounds	11c.
316.	Electric-light carbons and points of all kinds, n.o.p.,	32½ per cent.
318.	Common and colorless window glass	12½ per cent.
320.	Plate glass, not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p	10 per cent.
321.	Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p	25 per cent.
323.	Silver glass, beveled or not, and framed or not	30 per cent.
326A.	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p	20 per cent.
339.	Manufactures of lead, n. o. p	27½ per cent.
352.	Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p	27½ per cent.
354.	Manufactures of aluminum, n. o. p	22½ per cent.
361.	Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders	25 per cent.
362.	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p	30 per cent.
366.	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	12½ per cent.
368.	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½ per cent.
418.	Wire cloth, or woven wire of brass or copper	22½ per cent.
419.	Needles of any material or kinds, and pins manufactured from wire of any metal, n. o. p	27½ per cent.
420.	Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry)	27½ per cent.
426.	Knives and forks and all other cutlery, of steel, plated or or not, n. o. p	27½ per cent.
438.	Locomotives and motor cars for railways and tramways; and automobiles and motor vehicles of all kinds	30 per cent.
Ex 453.	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25 per cent.
454.	Manufactures, articles of wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p	27½ per cent.
506.	Manufactures of wood, n. o. p	22½ per cent.
512.	Picture frames and photograph frames of any material	27½ per cent.

No. of Canadian tariff.		Duties.
519.	House, office, cabinet, or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors, and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers	27½ per cent.
526.	White and cream colored lace and embroideries, of cotton or linen	17½ per cent.
536.	Cotton or linen thread, n. o. p.; crochet and knitting cotton	22½ per cent.
563.	Women's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	22½ per cent.
567.	Fabrics, manufactures, wearing apparel, and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n. o. p	35 per cent.
570.	Mats, door or carriage, other than metal, n. o. p	30 per cent.
571.	Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute; carpet linings and stair pads	22½ per cent.
573*a*.	Church vestments of any material	17½ per cent.
574.	White cotton bobbinet, plain, in the web	22½ per cent.
EX 575.	Embroideries, n. o. p.; lace, n. o. p.; braids, n. o. p.; fringes, n. o. p.; cords; elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nettings of cotton, linen, silk, or other material, n. o. p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p	32½ per cent.
580.	Black mourning crapes	17½ per cent.
581.	Velvets, velveteens, silk velvets, plush and silk fabrics	27½ per cent.
582.	Ribbons of all kinds and materials	32½ per cent.
583.	Manufactures of silk or of which silk is the component part of chief value, n. o. p	35 per cent.
597.	Pianofortes, organs, and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	27½ per cent.
598.	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	22½ per cent.

No. of Canadian tariff.		Duties.
603.	Fur skins, wholly or partially dressed, n. o. p	15 per cent.
604.	Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	15 per cent.
611*a*.	Boots, shoes, slippers, and insoles of any material, n. o. p	27½ per cent.
618.	Rubber cement and all manufactures of india rubber and gutta-percha, n. o. p	25 per cent.
622.	Trunks, valises, hat boxes, carpetbags, tool bags, and baskets of all kinds, n. o. p	27½ per cent.
623.	Musical instrument cases and fancy cases or boxes of all kinds, portfolios, and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, fly books, and parts thereof	30 per cent.
624.	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	27½ per cent.
627.	Gloves and mitts, of all kinds	30 per cent.
628.	Braces or suspenders, and finished parts thereof	30 per cent.
630.	Boot, shoe, shirt, and stay laces of any material	27½ per cent.
633.	Feathers in their natural state	12½ per cent.
634.	Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats	27½ per cent.
637.	Corset clasps, busks, blanks, and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	30 per cent.
647.	Jewelry of any material, for the adornment of the person, n. o. p	30 per cent.
648.	Precious stones, and imitations thereof, not mounted or set; and pearls, and imitations thereof, pierced, split, strung or not, but not set or mounted	10 per cent.
651.	Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	30 per cent.
652.	Combs for dress and toilet, including mane combs, of all kinds	32½ per cent.
653.	Brushes of all kinds	25 per cent.
655.	Lead pencils, pens, penholders, and rulers of all kinds	25 per cent.
656.	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	32½ per cent.
657.	Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	22½ per cent.
710.	Coverings, inside and outside, used in covering or holding goods imported therewith	See item.

No. of Canadian tariff.		Duties.
711.	All goods not enumerated in this schedule (1) as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited	17½ per cent.

ITALY.

Italian goods to be admitted into Canada at intermediate customs tariff rates, when imported and conveyed without transshipment from a port of Italy or from a port of a British country into a sea or river port of Canada.

67.	Macaroni and vermicelli, per 100 pounds	$1
86.	Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1¼c.
152.	Lime juice and other fruit sirups and fruit juices, n. o. p	17½ per cent.
EX **163.**	Wines of the fresh grape of all kinds, not sparkling, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon	25c.
	And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent proof spirit	3c.
	Provided, That 6 quart bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.	
165.	Champagne and all other sparkling wines:	
	(*a*) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles	$3.30
	(*b*) In bottles containing not more than a pint each but more than one-half pint (old wine measure), per dozen bottles	$1.65
	(*c*) In bottles containing one-half pint each or less, per dozen bottles	82c.
	(*d*) In bottles containing over 1 quart each (old wine measure), per gallon	$1.50
230.	Castile soap, per pound	1c.
233.	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each	12½ per cent.
264.	Essential oils, n. o. p	7½ per cent.
526.	White and cream colored lace and embroideries, of cotton or linen	17½ per cent.
563.	Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly	

No. of Canadian tariff.		Duties.
	or in part of wool worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	22½ per cent.
573*a*.	Church vestments of any material	17½ per cent.
581.	Velvets, velveteens, silk velvets, plush, and silk fabrics	27½ per cent.
582.	Ribbons of all kinds and materials	32½ per cent.
583.	Manufactures of silk or of which silk is the component part of chief value, n. o. p	35 per cent.
EX 597.	Musical instruments of all kinds, n. o. p. (not including pianofortes and organs); phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor	27½ per cent.
598.	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	22½ per cent.
624.	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	27½ per cent.
EX 627.	Gloves, fine kid	30 per cent.

SCHEDULE B.—*Goods subject to drawback for home consumption.*

Item No.	Goods.	When subject to drawback.	Portion of duty (not including special duty or dumping duty) payable as drawback.
			Per cent.
1001	Oil, fuel, and other articles not machinery.	When entering into the cost of binder twine manufactured in Canada.	99
1002	Rolled iron, rolled steel, and pig iron.	When used in the manufacture of mowing machines, reapers, harvesters, binders, and attachments for binders.	99
1003	Hemp bleaching compound and ingredients thereof.	When used in the manufacture of rope.	99
1004	Cottonseed oil	When used in the manufacture of liquid annatto.	99
1005	Steel under one-half inch in diameter or under one-half inch square.	When used in the manufacture of locks and knobs.	99
1006	Steel cut to shape	When used in the manufacture of spoons.	99
1007	Flat spring steel, steel billets, and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.	99
1008	Spiral spring steel	When used in the manufacture of railway spiral springs.	99

SCHEDULE B.—*Goods subject to drawback for home consumption*—Continued.

Item No.	Goods.	When subject to drawback.	Portion of duty (not including special duty or dumping duty) payable as drawback.
			Per cent.
1009	Steel.....	When used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chain, and windmills.	99
1010	Cloths, of wool, cotton, silk, ramie, or unions, 50 inches or over in width and weighing not more than 7 ounces per square yard, not rubbered or made waterproof.	When used in the manufacture of mackintosh clothing.	50
1011	Botany yarn, single, numbers 30 and finer, on mule cops, tubes, or cones, or in hanks, dry spun on the French or Belgium systems, in white only, not doubled or twisted.	When used in the manufacture of socks and stockings and Jersey cloth.	99
1012	Hat and cap linings.....	When used in the manufacture of hats and caps.	99
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps, and fringes.	When used in the manufacture of burial caskets and burial robes.	65
1014	Glass in sheet and in plate...	When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate.	50
1015	Rolled angles of iron or steel, 9 and 10 gauge, not over 1½ inches wide.	When used in the manufacture of bedsteads.	99
1016	Stearine and caseine.....	When used in the manufacture of leather.	99
		When used in casing water, oil, and natural gas wells.	99
1017	Lap welded tubing of iron or steel, not less than 2½ inches in diameter, threaded and coupled or not, testing 1,000 pounds pressure per square inch.	When used for transmission of natural gas under high pressure from gas wells to points of distribution.	50
1018	Machinery imported after July 1, 1906, and prior to July 1, 1908, and other articles not machinery.	When entering into the cost of tin plate, terne plate, and black sheets of iron and steel, No. 14 gauge or thinner.	99
1019	Bituminous coal.....	When imported by proprietors of smelting works and converted at the works into coke for the smelting of metals from ores.	99
1020	Galvanized-wire netting, of a class or kind not made in Canada.	When used in traps for the fisheries.	99

SCHEDULE C.

PROHIBITED GOODS.

The importation of the following articles is prohibited, and any such goods, if imported, shall thereby become forfeited to the Crown, and may be destroyed; and any person importing any such goods, causing or permitting them to be imported, shall, for each offense, incur a penalty of $200.

1201. Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character. (See notes on customs tariff, "Prohibited Books.")

1202. Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.

1203. Coin, base or counterfeit.

1204. Oleomargarine, butterine, or other similar substitutes for butter, and process butter or renovated butter.

1205. Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

1206. Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail, or penitentiary; also goods similar in character to those produced in such institutions when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor. (See notes, customs tariff, "Prison labor goods.")

1207. Animals suffering from any contagious disease.

1208. Metallic trading checks in circular form.

1209. Any goods—(*a*) which, if sold, would be forfeited under the provisions of Part VII of the Criminal Code; or,

(*b*) Manufactured in any foreign state or country which bear any name or trade-mark which is or purports to be the name or trade-mark of any manufacturer, dealer, or trader in the United Kingdom or in Canada, or in any other British country, unless such name or trade-mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced:

Provided, That for the purposes of this item, if there is on any goods a name which is identical with or a colorable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name unless it is accompanied by the name of the state or country in which it is situate shall, unless the minister decides that the attaching of such name is not calculated to deceive

(of which matter the minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British country.

1210. Posters and handbills depicting scenes of crime or violence.

1211. Stallions and mares of less value than $50 each.

NOTES ON CUSTOMS TARIFF.

COMPILED FROM OFFICIAL BULLETINS OF THE CUSTOMS DEPARTMENT.

Apples in boxes for duty purposes.—A barrel is held to contain 24 imperial gallons. The usual apple box contains 8 gallons. The duty on apples imported in boxes is to be collected proportionately according to the dimensions of the box.

Bookbinders' cloth.—To be admitted under item 531 is required to be used exclusively in binding books, which does not include writing tablets, movable pocketbook covers, etc.

Bicycle chain of steel.—Chain is not free of duty under item 411, unless being malleable, sprocket chain, or detached link belting chain.

Cigars.—When wrapped individually, first with tissue paper, then tin foil, and on this the cigar band placed, the weight of the band is only to be included in the weight of the cigars.

Cigarettes, fitted with paper mouthpiece, weight of mouthpiece is included with weight of cigarettes for duty purposes.

Coal.—Bituminous slack is not admitted under item 587 when containing more than 100 pounds to the ton of coals too large to pass through the meshes of the ¾-inch screen.

Fashion magazines.—Fashion magazines, such as Weldon's Journal, containing paper patterns of small value, furnished with the magazine at one subscription price, may be delivered free of duty. (Mem. 1528 B.)

Finishes, definitions.—Under tariff item 362, the word "gilt" applies only to coating with gold, "electroplated" applies only in respect to plating with silver. Finishes, such as oxidized brass or copper, are not to be rated as electroplated.

Firearms.—Permission from the department of customs is required for the importation of military rifles (repeating), except from the United Kingdom of Great Britain and Ireland. (Mem. 1519 B.)

Fire brick (9 by 4½ by 2½ inches, valued at over $13 per 1,000 at place of export, are to be admitted free under tariff item 281 until otherwise ordered, but fire brick valued at $13 per 1,000 and less at place of export are held to be made in Canada and subject to duty under tariff item 282, in effect from May 1 proximo. Bull. No. 266, April 18, 1908.)

Florist's stock.—Dormant roots, n. o. p., as appearing in item 69, applies to dormant roots of herbaceous perennials and such like *where growth takes place each spring from the root.*

Flowers.—Gladiolus, cannas, dahlias, peonies are to be rated for duty under item 78, whether imported in the condition of growing plants or as dormant roots. (Department ruling No. 68906.)

Gun barrels.—In single tubes, forged, rough bored, admitted free under O. C., November 1, 1909. Does not apply to any article to be manufactured into a rifle.

Locomotive fire brick (arch blocks, fire-box blocks, boiler tile) and fire-brick stove linings are made in Canada, and importations thereof are rated for duty under tariff item 282. (Bull. No. 266, Apr. 18, 1908.)

N. B.—Importations of above described fire brick as rated for duty under tariff item 282 are rendered subject to special or dumping duty in cases where the true selling price (f. o. b. place of shipment) to the purchaser in Canada is more than 7½ per cent lower than the value of the same for duty purposes; and fire-clay gas retorts, hollow shapes and hollow blocks, although made of fire clay, are rated for duty under tariff item 282. (Bull. No. 266, Apr. 18, 1908.)

Naphtha.—Packages of naphtha are to be painted red and the word "Naphtha" legibly marked or branded thereon in some other color, when imported in drums, barrels, or smaller packages. (Mem. 1483 B, June 15, 1908.)

Naphtha.—The expression "Naphtha" includes gasoline and all the refined products by distillation of rock or mineral oil, coal, coal tar, or of any other mineral substance, and having a specific gravity of less than 7.75 of a pound per gallon. (Mem. 1483 B, June 15, 1908.)

Oil.—Invoices of fuel oil and gas oil, not crude, shipped for free entry into Canada, shall bear the following certificate signed by the exporter on face of invoice: "The oil on this invoice is a fuel oil or gas oil, and none of it is fit for use as a lubricating oil. The flash test thereof is under 200° F." Unclarified petroleum (not crude), .8235 specific gravity, or heavier, may be admitted free under tariff item 267, upon invoice bearing certificate as above, when the oil will flash below 200° F. (Mem. 1609 B.)

Prison labor goods.—Forks, hoes, rakes (except coke forks), from the American Fork & Hoe Co., Cleveland, Ohio, or any of its subsidiaries, are prohibited under tariff item 1206, and are to be seized on importation into Canada. It is said that the following factories comprise the American Fork & Hoe Co.: The Withington & Cooley Manufacturing Co., Jackson, Mich.; the Iowa Farming Tool Co., Fort Madison, Iowa; the Brown, Hinman & Huntington Co., Columbus, Ohio; the Ashtabula Tool Co., Ashtabula (or Astabula), Ohio; the Bachelor & Sons Co., Wallingford, Vt.; the Bolles Works, Binghamton, N. Y.; the Ely Fork & Hoe Co., St. Johnsbury, Vt.; the Otsego Fork Mills Co., Girard, Pa.; Messrs. Sheble & Phemn, Frankfort, Philadelphia, Pa.; the Utica Tool Co., Utica, N. Y.; the Willoughby Works, Willoughby, Ohio; the Geneva Tool Co., Geneva, Ohio; the Harriman Hoe & Tool Co., Harriman, Tenn. Brooms are prohibited from the Lee Broom & Duster Co.; reed furniture from Messrs. Butler Bros., Chicago; clothing from the Star Clothing Co.; saddle trees from the Sullivan Saddle Tree Factory; saddlery from the Ruwart Saddlery Co.; brooms from the Central Broom Co.; boots and shoes from the Vaughan-Monnig Shoe Co.; the Sely-Schwab Shoe Co.; the Priesmeyer Shoe Co.

Prohibited books.—The Advance, Passumpsic, Vt.; the Agents' Guide, New York; the Agents' Herald, Philadelphia; the American Agent, Boylston, Ind.; the American Cottage Home, Jersey City; the American Farmer, Portland, Me.; American Fireside and Farm, Jersey City; the American Homestead, Jersey City; American Household Journal, Jersey City; the American Nation, Boston; the Blue Devil, Louisville, Ky.; the Breeze, Augusta, Me.; Cheerful

Moments, Boston; the Chicago Dispatch or the Chicago Journal, Chicago; the Chicago Mascot, Chicago; the Climax, Chicago; Cupid's Columns, Dean, Minn.; Detroit Sunday Sun, Detroit; Detroit Sunday World, Detroit; Diseases of Men, by Bernarr McFadden; Fantasio, Paris; Fox's Weekly, New York; Gil Blas (Illustre), Paris; the Hearthstone, New York; the Home, Boston; the Home Circle, New York; Home and Fireside, New York; Hours at Home, New York; House and Home, New York; the Household Companion, New York; the Illustrated Companion, New York; Illustrated Monthly Fireside Gem, Waterville, Me.; Illustrated New York News, New York; Illustrated Police News, London, England; the Illustrated Record, New York; Krums of Kumford, New York; La Vie Parisienne, Paris; L'asino, Rome; Le Journal Amusant, Paris; Life, London, England; London Illustrated Standard, London, England; the Merry Maker, New York. (Mem. 1575 B, 1578 B, 1524 B.) The Metropolitan and Rural Home, New York; Modern Stories, New York; Music and Drama, New York; Our Country Home, New York; the People's Journal, Washington, D. C.; Photo Fun, London, England; the Police Gazette, New York; Police News, New York; Police News, Boston; Photo Bits, London, England; the Public Herald, Philadelphia; the Rambler, Bridgeport, Conn.; reprints, foreign, of works registered under Canadian copyright act; Social Visitor Magazine, Boston; the Standard, New York; Superb Virility of Manhood, by Bernarr McFadden; the Treasury Home, Waterville, Me.; the Truth Seeker, New York; Vanity Fair, New York; the Welcome Friend, New York; the Welcome Visitor, Augusta, Me.; the Yank, or the Columbian, Boston; Youth and Home, Cadiz, Ohio; the Yoke, by Hubert Wales; Young America, Washington, D. C.; Young's Magazine, New York.

Rice.—Produced in Java or any other foreign country and milled or cleaned in Great Britain, is not admitted under the British preferential tariff.

Sanctuary lamp.—Only lamp admitted free as part of communion set is the lamp used in Roman Catholic churches before the altar to denote the presence at the Blessed Sacrament.

Spirits.—Whisky, gin, etc. (O. C., Nov. 20, 1882; Jan. 14, 1883; Oct. 4, 1883):

(*a*) Brandy, gin, whisky, or other distilled spirits shall not be imported to any part of Canada in any undecked vessel or in any vessel under the burden of 20 tons registered tonnage, or in any vehicle by land other than a railway car, or in any package (except bottled spirits) containing less than 100 gallons, wine measure, except that spirits may be imported in casks of not less than 35 imperial gallons capacity, when for the purpose of being manufactured with other articles under the regulations and surveilance of the department of inland revenue: *Provided, however,* That such spirits may be imported direct from Great Britain and other European countries, and from any British colony, and from the West India Islands, in packages of not less capacity than half octaves or in glass.

(*b*) Wine and malt liquor shall not be imported in any other conveyance than those above described, but may thus be imported in any of the packages usual according to the ordinary custom of trade.

(*c*) Any spirits imported contrary to or in violation of this regulation or any part thereof shall be seized and forfeited.

Spirituous liquors and wines.—Fractions of a degree in test may be disregarded for duty purposes.

Steel bars.—Cold twisted, for use in concrete reenforcements to be entered under item 378, must be hot rolled only.

Sugar.—Raw sugar, imported under items 135*b* and 135*c* must be entered for duty at ports to be designated by the minister of customs. (Mem. 1545 B.)

Surgical bandages or dressings in the form of fabric, except gauzes, are not entitled to entry under item 236. (Bull. 350.)

Trees, n. o. p., applies to trees grown in a forest. Trees grown abroad in nurseries are rated as nursery stock.

Wire work, iron or steel, strengthened for tensile strain beyond the ordinary requirements for fencing and adapted for concrete reenforcement, is not entitled to entry under item 405. (Bull. 350.)

INDEX TO CUSTOMS TARIFF.

NOTE.—Items marked with an asterisk (*) are departmental tariff rulings—i. e., the tariff rates in practice at the different ports. They are subject to appeal to the board of customs. Items marked thus (†) are decisions of the board of customs. Items marked thus (¶) are changes in the tariff by order in council. When items are marked thus (‡) see "Notes on custom tariff."

A.

Goods.	Item No.
Abdominal supporters dutiable according to material*	
Absinthe	156
Absorbent cotton	236
Acetate amyl	166
Acetate of lead, not ground	488
ground (sugar of lead)	*711
Acetone	166
Acetylene gas lanterns for gas beacons, etc	465
Acid, acetic and pyroligneous, n. o. p	213
Acid, acetic and pyroligneous, crude not over 30 per cent acid	214
Acid, boracic	208
carbolic	*216
citrics	*216
hydro-fluo-silicic	208
hydrofluoric	*216
muriatic	217
lactic	*216
nitric and other, n. o. p	216
oxalic	208
phosphoric	*216
phosphate (not medicinal)	218
stearic	215
sulphuric	217
sulphuric, platinum articles for	490
sulphurous	*216
tannic	208
tartaric crystals	208
Acids, mixed	216
Aconite, root	205
Acorn nuts	26
Actions, piano, parts for manufacture of	675
watch	366
Adding machines	*657
Addressograph machine	*453
Adhesive felt for vessels	185
Adhesive paste	232
Admiralty charts	177
Advertising calendar attached to celluloid and cardboard, with file hook attachment, per sample	*178
calendar combined with stand of paper and leatheroid, per sample	*178
calendar with celluloid cover, per sample	*178
post cards, illustrated, per sample	*178
sample cards to which small pieces of dyed fabrics are attached	*181
Advertising matter illustrated, n. o. p	178
Agar-agar, kanten, or Chinese isinglass, or Japanese isinglass	*232
Agate ware, iron or steel	427
"Agalite" rock, ground, adapted for use in the manufacture of paper filler	†296

Goods.	Item No.
Agolite or Goveneur Pulp	*711
Agriculture, books on	172
implements, plates cut to shape for	444
Agricultural implements (wheeled), operated by hand power, adjustable for use respectively as seed drills, cultivators, and plows	*446
implements, n. o. p.	448
settlers'	705
Air: Compressed air apparatus, nickel plated, from Philadelphia, Pa.	*362
Air guns and rifles	424
Alabaster ornaments	624
Alarm tills	*519
Album insides of paper	177
Albumen, Bent's milk (Casein)	*232
blood	207
egg	207
Albumenized paper for photographers	187
Alcohol, amyl	156
ethyl	156
ethyl, to be denatured	157
grain, denaturized	*156
methyl	156
for denaturing purposes	158
wood	156
Alcoholic bitters	156
liquors, n. o. p.	156
perfumes, not more than 4 ounces	160
more than 4 ounces	160
Ale in bottles	147
casks, etc.	146
Ale and stout, if containing not more than 2 per cent proof spirits	*711
Alizarin	203
artificial	203
Alkanet root	205
Alligator leather	604
Alluvial gold mining, machinery, etc.	461
Almanacs, advertising	178
Almonds, bitter	*109
not shelled	109
Alpaca fabrics to be finished in Canada	563
n. o. p.	566
Alpaca hair or wool, not further prepared than washed, n. o. p.	554
Alpaca fabrics	566
ready-made clothing	567
yarn	560
Altar bells	*352(a)
cloths	*573(a)
Alum, burnt	*711
cake	212
chrome	*203
in bulk only	212
Alumina	211
anhydrous basic sulphate of (a chemical compound)	*711
hydrate of	*711
sulphate of	212
(so called) from the Provident Chemical Co., St. Louis, Mo., to be rated under	*711
Aluminum floats for fishing nets	*354
chloride of	211
crude acetate of red liquor, etc.	203
hollow-ware	428
ingots, blocks, bars, etc.	353
leaf	361
manufactures of, n. o. p.	354
sun heaters	*454
tubing	353
threaded for connections	*354

Goods.	Item No.
Alvina table salt	*220
Amalgam safes and cleaners	460
Amber ornaments	624
gum	254
in plates or blocks	*254
rough sawn to shape for pipe mounts	*711
Ambergris	254
Amberoid, moulded	*711
Ammonia, aromatic spirits of	161
anhydrous	*711
carbonate of	*711
household	*711
nitrate of	208
oxalate	*711
sulphate of	208
Ammoniac, sal	208
Ammunition, n. o. p	424
Amyl acetate	166
gun cotton saturated with	*166
alcohol	156
Anatomical charts or pictures	*180
preparations	699
Anchors	455
marine drag, made of canvas and rope	*537
Anchor pockets, iron, for ships	*470
Anchovies and sardelles in salt brine (uncooked), in tins, or other first receptacles containing upwards of 20 pounds each	*118
Anchovies in oil or otherwise, in tin boxes when weighing over 20 ounces but not over 36 ounces, over 12 ounces but not over 20 ounces, over 8 ounces but not over 12 ounces, 8 ounces or less	120
Anchovy essence and anchovy sauce	*88
Angles, galvanized iron and steel	*454
iron or steel for vessels	470
rolled, not less than 35 pounds, per yard	379
n. o. p	377
Angostura bitters	156
Anhydrous ammonia	*711
basic sulphate of alumina (a chemical compound)	*711
Aniline color "Soudan"	*246
dye, "Zanzibar carbon"	*203
dyes, not less than 1 pound	203
oil, crude	203
salts	203
Animals for exhibition, etc	700
for improvement of stock	1
living, n. o. p	5
mechanical, manufactured of paper	*624
Animal manures	662
Animals, skins of (taxidermic)	699
Animal stearine, n. o. p	13
Anise seed	75
star seed	75
Annato, liquid or solid	203
seed	74
Annual reports of benevolent or religious associations	174
Anodes, nickel, silver, copper, zinc, or gold	358
Anodynes, alcoholic, n. o. p	159
n. o. p	220
Anthems, in sheet music form	*182
in book form composed of hymns only	*172
Anthracite coal	586
dust	586
Anticongestine, used as a mineral poultice	*220
Antiseptic gauzes entered under 236 are required to be already prepared for use as surgical dressing without further treatment; the goods must be imported in packages sealed so as to exclude the air.*	

Goods.	Item No.
Antiseptic surgical dressings	236
Anticorrosive and antifouling paints	247
Antimony salts	208
red sulphide of	*711
sulphuret of	*711
or regulus of, not ground, etc	330
Antirail creeper	*454
Antiseptic, dry for preserving	*220
Antiquities, collections of, for public museums, etc	693
Antithyreoidin Moebius (medicine, 50 per cent)	*220
Apparatus, electric	453
for boring and drilling for water	469
Apparel, wearing, British subjects dying abroad	704
settlers'	705
wool, worsted, etc	567
Apples	‡92
dried, etc	93
pine	90
Apple trees	81
Apricots	97
peaches and pears, dried	*93
Apricot kernels	*711
Apterite, soil fumigant	*220
Arabic gum	254
Araucarias	79
Architecture, books on	172
Architectural terra cotta or building blocks of clay or cement	*282
Arc lamps, admitted at present on payment of regular duty without special duty.	
Argols	208
Arithmetic pads (paper)	*181
Arlite backing board	*192
Arms (Imperial Government)	708
Army duck covers	*537
Aromatic seeds, viz, anise, anise star, caraway, cardamom, coriander, cumin, fennel, and fenugreek	75
Aromatic spirits of ammonia	161
Arrack	156
Arrowroot	*711
Arsenate of lead	*711
of soda	210
Arsenic, sulphide of	208
Arsenous oxide	208
Art, works of, in bronze	348(a)
Articles, Canadian, returned	709
of glass, to be cut or mounted	326(a)
for hat and cap manufacturers	638(a)
for consuls general	706
for governor general	707
for officers and men, Imperial Navy	708
for the manufacture of binder twine	544(a)
for exhibition, etc	700
made from twine, n. o. p	549
Artificial flowers, fruits, grains, etc	634
limbs	688
teeth, not mounted	688
limbs, parts of	719
teeth, per sample grooved with movable plate attached, designed to be fastened to the mouth plate	†688
Artists' water paint colors	*247
Artotypes	180
Asbestine pulp (a wall finish)	*711
Asbestine pulp, if dry	*246
if liquid	*247
Asbestite (roofing material)	*192

Goods.	Item No.
Asbestos, not crude, and manufactures of	312
Asbestos, platinized, for manufacture of sulphuric acid	*490
Asbestos sheet for theater curtains	*312
Ash, soda	210
Ashes, pot and pearl	209a
Asphalt or asphaltum	584
Asphaltum oil, for paving	¶718
Asses for improvement of stock	1
Astrakhan skins, not dyed	602
Astronomical globes	697
Atomizers (glass and rubber) complete	*618
Augers, coal	460
Australian gum	254
Automatic feeders	460
Automatic gas buoys, materials for	465
Automatic gas beacons, materials for	465
Automatic ore samplers	460
Automobiles	438
Axes	449
Axle bars, n. o. p., and blanks for railway and other vehicles	392
Axles, car, used, imported to be forged into shafts, cranks, and other machine parts	*392
Axles, iron or steel, railway or other vehicles	392
Axle grease	273
Azaleas, pot grown	79

B.

Babbit metal	341
Babcock milk testers	*657
Bacteria culture, nitro	*663
Bacteriological products	206
Badges	646
Baggage, travelers'	703
Bagatelle tables	518
Bagpipes	598
Bags, carpet and tool	622
chatelaine, frames, etc., for	658
containing cement	291
containing Indian corn	*710*e* and *552 or *537
containing peanuts	*710(*a*)
containing Portland cement to be included with the weight of the cement for duty purposes; and rated under	*290, *291
(containing malt entered under item 167) if usual packages	*710(*a*)
rice (usual coverings)	*710(*a*)
cotton, seamless	552
cotton, sewn	*537
filter, sewn, of cotton, hemp, or flax	*537
game	424
hemp, linen, or jute	552
paper	193
so-called, of paper, for pianos and organs	*199
Bait, fishing, sportsman's	422
Baize, green and red	†567
Baking powder	231
Balances	437
Balata belting	*610
Ball bearings, universal joint, used on automobiles, etc	*453
Ball mills, flint or silex, for use as lining for	*296
Ballast and earth spreaders "Jordan"	*454
unloaders, Marion	*454
Balls, bagatelle and billiard	518
celluloid, molded, etc	237
glass	329
golf, as per samples	*618
tennis, made of felt and rubber	*618
ping-pong	*624

Goods.	Item No.
Balls, steel, for gas buoys, etc	465
steel, for machinery and vehicles	491
bronze, for bearings	*352
forged of chrome steel	†393
Balsams, crude drugs	204
Bamboos, unmanufactured	497
Bamboo reeds for walking sticks, etc	497
Bananas	90
Band iron or steel, 14 gauge and thinner	384
Band iron or steel, 13 gauge and thicker, etc	378
Band iron or steel over 3½ cents per pound, N. O. P	386
Band instruments, brass	598
graphophones and printed music are not to be admitted under 696*.	
Band steel, rolled and galvanized, 10 gauge, costing 3½ cents per pound or less.	*454
costing over 3½ cents per pound	*386
Bands for rifles (Government)	464
Bandages, made of cotton, cut from cotton fabrics, not sewn	*537
made up from flannel	*567
rubber	*618
silk web	*583
stockinette	*568
suspensory	236
Blank lines	682
Bank notes, unsigned	181
Banks for coin, nickel plated or silver plated	*362
Baptismal and matrimonial registers in blank, to be written upon	*199 or *181
Bar iron or steel, rolled, n. o. p	378
Bar iron or steel, over 3½ cents per pound, n. o. p	386
Barbed wire	480
Barbers' stands, with or without mirrors	*519
Barberry gum	254
Barilla	210
Barks, crude drugs, n. o. p	204
Barks, dyeing or tanning	203
Barley, pot, pearl, rolled, roasted, or ground	51
Barley, n. o. p	52
Barley flour	*51
Barrel staves, rough, etc	502
Barrel staves, headings, and hoops, of wood, finished	*506
Barrels containing pork and tins containing lard, dutiable at same rate as if imported empty*	
Barrettes made of celluloid or bone	*711
if studded with stones or imitation stones, or ornamented with metal.	*647
Bar steel, flat, for use in construction of vessels, not dealt with as plates.	
Bars, curved iron and steel railway bars or rails, punched or not, n. o. p	†388
adjustable cross-over, used in crossing trolley wires charged with electricity	*453
finger, cold rolled reinforced, used in making mowing machines, etc	*393
Baryta coated paper, etc	188
Barytes	*711
Baseball gloves and mitts	*627
Baseballs filled with cotton waste and covered with canvas	*537
Base dampers, piano, parts to manufacture	675
Bases for stereotypes, etc., n. o. p	433
for books, etc	483
Basins, earthenware, etc	289
Baskets	622
Bates's auto hand-numbering machine, nickel plated	*362
Bath brick	*252
and clay pipes, cases containing	*710(*b*), 710(*c*)
Baths and bathtubs, n. o. p	289
Batteries, electric	453
brass caps for	485
galvanic	453

Goods.	Item No.
Battery jars, glass	*326
zincs	*453
Batting and batts, cotton	520
Bayonets	424
Bay rum	160
Bay trees, pot grown	*82
Beacons, gas, materials for	465
Beads, gold, and composition pearl, when permanently strung	*647
in bulk (not permanently strung), according to material.*	
prayer, dutiable according to material.*	
Bead ornaments	624
Beams, iron or steel, for vessels	470
rolled, not less than 35 pounds per yard	379
rolled iron or steel, n. o. p	377
weighing	437
Bean bakers, earthenware, from F. S. Lowry, Roseville, Ohio	*288
meal locust	77
Beans, crude drugs, n. o. p	204
dyeing or tanning, crude ground	203
n. o. p	47
cocoa, crude	77
seed, from Great Britain	76
canned baked	86
locust	77
tonquin and vanilla	77
Bearings, radial	*453
Beaudruche skins for capping bottles	*604
Bed fasts, steel for	477
Bedsteads, tubing for, etc	486
Beef, fluid, not medicated	8
Beef tongue, cooked, pressed in form of blocks, wrapped in paper and packed in wooden case	†8
Beer casks of enameled steel	*427
kegs and casks of wood, knocked down or finished	*506
in bottles	147
in casks	146
Bees	3
Beeswax	15
comb foundation	*711
Beet refuse or waste for food for cattle	*711
Beet-root sugar machinery, etc	463
Beet seed	74
Bells, altar	*352(a)
for churches	352(a)
for convents	*352
n. o. p	352
Belting, balata	*610
chain, link	411
Belting leather	605
Belting of leather	609
n. o. p	610
Belt knives, for leather-splitting machine	*453
pulleys	452
Belts, cartridge	424
electric (not silk)	*646
ladies' silk elastic	*583
n. o. p	646
Bengalines to be finished in Canada	563
Benzole	*271
Benzylacetate, per sample	*711
Bequests, articles left by	704
Berries, black, goose, rasp, and straw	95
blue, straw, and rasp, wild	90
cranberries	96
crude drugs, n. o. p	204
dyeing or tanning	203

Goods.	Item No.
Bibles	172
Bible in Pictures (book)	*171
Bichloride of tin	208
Bicromate of potash	209
soda	210
Bicycle chain of steel, not detachable linked	†454
Bicycles	594
settlers'	705
Bicycle saddles, nickel plated	*362
tires	*592
Billets, iron or steel, 60 pounds and over	376
n. o. p., steel	378
Billiard tables	518
Bills, advertising	178
of exchange, unsigned	181
Binarseniate of soda	210
Binding attachments	445
Binder twine for harvest binders	544
twine, articles for manufacture of	544(a)
Bird cages	421
Birds (canaries), living	*5
skins of (taxidermic)	699
custard powder	*141
egg powder	*220
Biscola (lard substitute)	*13
Biscuits, sweetened	66
not sweetened	65
Bismuth, metallic, natural	331
Bisulphite of soda	210
Bitter almonds	*109
Bitters, angostura, tafia, etc	156
n. o. p	220
Bituminous coal, round, etc	588
slack	587
Bituminous slack coal, an allowance not exceeding 100 pounds to the ton may be made for coals larger than ¾ inch.*	
Blackberries, n. o. p	95
Blacking, shoe	252
Blackboard material (three-ply), made wholly of wood, coated on one surface with black composition	*506
Blackboards, hyloplate	*199
Black rocks (clay pigeons)	*711
Blades, knife, in the rough	425
Blanc fixe	240
Blankets, pure wool	565
woolen (containing wool shoddy or other material than pure wool)	*567
Blanketing for calico printers, etc	685
"Blankit," claimed to be "bisulphite of soda" (made in Germany)	*711
Blast furnace blowing engines	460
slag	372
Blasting powder	667
Bleaching assistant from Boston	*220
books on	172
Blight dust (insecticide)	*220
Blind, books embossed for, etc	173
grooved cards for	173
maps and charts for schools of	173
rollers, window	517
Blinds, window paper	195
wood, etc., not textile or paper	516
Block-nailing machine, electrotyper's	*453
Blocks, earthenware or stone for mosaic flooring	285
hollow, of wood, for artificial limbs	¶719
inverted, earthenware	284

Goods.	Item No.
Blood albumen	207
dragon's	206
Blooms, crop ends of	374
iron or steel	376
Blotting pad composed of paper, celluloid, and steel sheet, per sample	*454
Blotting paper, enameled surface, illustrated, with blank space for printing, without advertisement, 35 per cent, general tariff; the same with advertisement, 15 cents per pound, general tariff.	
Blotting paper, leatheroid and pictorial celluloid combined to make an advertising show card, per sample	*178
Blotting paper, illustrated advertising	*178
Blotters faced with a sheet of celluloid on which illustrated advertising appears.	*178
Blouses, ladies' and misses'	574
Blown glass tableware	326
Blowing engines, blast furnace	460
Blowers of iron or steel, not made in Canada	462
Blueberries, wild	90
Blue, Chinese, from H. Kohnstamm & Co., New York	*246
Blueprints	180
Blue, Prussian	*246
soluble	*246
ultramarine	240
vitriol	208
Bluing, laundry	246
Board, felt	192
felt, for gun wads	186
Boards, game and bagatelle	518
planed, jointed, or grooved, etc	505
sawn, etc., dressed on one side only	504
sawn or split	503
Boards of health, apparatus for, not to be rated under	*696
Boats, life, for societies, etc	689
Boats	590
sails for	550
Bobbinet, plain white cotton	574
Boilers, n. o. p.	453
iron or steel plates for	380
for hot-water heating	*453
locomotives	*438
Boiler compound, dry	*220
liquid	*219(a)
"Boiler plate" rated under item 380 may include "flange" and "fire-box" quality, but not "tank" quality.*	
Boiler tubes, wrought or seamless	395
Bolting cloth, not made up	530
Bolts, handle, heading, stave, and shingle	500
and bolt blanks, iron or steel	412
Bonds, unsigned	181
Bone, ash	662
black	239
charred	662
cutters	*453
ground	*662
pitch, crude	584
Bones, crude	679
Bonnet shapes, buckram for	638
Bonnets, bonnet crowns and shapes	626
Bookbinders' cloth-cutting machine	*453
Bookbinding machines	442
Bookbinder's cloth	‡531
Books, viz, bibles, prayer books, psalm and hymn books	172
donations of	690
"Bible in Pictures"	*171
dialogue and recitation, paper covered	*169
of song, without music, in which is shown the price of each such song as set to music	*178

Goods.	Item No.
Books, song, without music	*171
embossed for the blind and books for the deaf, dumb, and blind	173
fly	623
industrial	172
left by bequest	704
mechanics' institutes, university, college, law, and public free libraries.	175
school text, not printed in Canada	175
viz, novels, etc., unbound or paper bound	169
freight and telegraph rates	170
pocket	623
price	178
printed in languages other than English or French	172
by any government or association for promotion of science, etc.	174
or manufactured more than 12 years	171
n. o. p	176
prohibited	‡1201
settlers'	705
"The World's Great Books," in serial form (complete in not more than 42 fortnightly parts)	†169
Book prospectuses	*181
Boom chain, coupled with ring or toggle at either or both ends, when not less than 10 feet long (and in sizes covered by item 410)	*410
the same in shorter lengths	*454
hooks for	*454
Boots, n. o. p	611(*a*)
horse	612
India rubber	617
pegged, etc	611
sheep, made throughout of soft leather (sheep skin) intended to be worn inside heavy leather or rubber boots	*613
wire for manufacture of	482
Boot laces	630
patterns, paper	202
Boracic acid	208
Borax	208
Borax-ette welding compound, from Cortland, N. Y	*711
Bordeaux mixture and Bordeaux lead arsenate mixture for spraying purposes, 25 per cent.	
Borers, diamond dust or bort and black for	364
Bort or diamond dust for borers	364
Botanical specimens	699
Bottles and boxes, glass (philosophical)	696
glass	326
Bottle wrappers of paper	*199
Bow sockets, tubular, steel for	478
Bowls, steel, for cream separators	459
or globes of glass for fish	*326
Bows, hand rake, made of steel tubing	*454
Box ball, a game	*624
Boxes, celluloid puff	*623
fancy	623
for vaccine points	676
hat	622
decorated burnt wood	*623
paper, made in imitation of suit cases and traveling bags (miniature)	*199
Box straps, of steel strip or hoop, indented, from New York	*454
Boxed papers	198
Braces and parts thereof	628
(carpenter's tools) if nickel plated	*362
Brads, n. o. p	417
Braids	575
chip, palm leaf, etc., for hats	641
wool or worsted yarns for	559
mercerized cotton, white or colored	*575

Goods.	Item No.
Brandy	156
artificial	156
imitations	156
Brass band instruments	598
bars and rods	349, ¶717
blocks	348
buckles, n. o. p.	420
burrs, rivets, and washers	352
covered tubing rods and trimmings for carriage rails	486(*a*)
caps for electric batteries	485
cups for shells and cartridges	484
flanges, wire, etc., for piano parts	675
ingots or pigs	348
in strips, sheets, or plates	349, 717
manufactures of, n. o. p.	352
nails and tacks	352
old and scrap	348
Brass patterns	430
ribs for umbrellas, etc	672
rods, cased, for carriage rails	486(*a*)
screws, n. o. p.	413
trimmings for bedsteads	486
trimmings for carriage rails	486(*a*)
tubing	348
wire, plain	350
wire cloth or woven wire	418
wire for boots and shoes	482
Brattice cloth as used in coal mines	*538
Brazed tubes, iron or steel (not welded)	*400
Brazil nuts	109
Bread mixers or bread makers	*454
Breads, sweetened	141
Breadstuffs damaged in transit	46(*a*)
Brick, bath	*252
building	282
fire	281
paving	282
Briquets, Solvay, said to be mixture of bituminous slack coal, coke, and tar	*711
Bridges, international, material for	596
universal mill plate for	379
iron or steel	391
Brime or chalkstone (so called)	*293
Brimstone, crude or in roll or flour	208
Briquet-making machines	462(*a*)
Bristles	654
Britannia metal in pigs, blocks, bars	355
manufactures of, not plated, n. o. p.	357
British gum (so-called)	*247
dry	255
Broadcast seeders, hand	*448
Brocade powders	361
Bromides, crude, for bromine	¶713
Bromide cyanogen	208
Bromine	208
Bronze in sheets, strips, and plates	*349
phosphor, in blocks, etc	465
powders	361
rods and bars	465
works of art in	348(*a*)
Brooders and incubators of wood	*506
Brooms	‡510
Broom corn	654
Broom-sewing machine	*440
Bronzine "K," a color in oil	*247
Brushes	653
Brush pads, hair	654

Goods.	Item No.
Buckle clasps, steel for	477
Buckles and clasps, nickel plated, for hose supporters	*420
solid nickel, harness	*357
iron, steel, brass, or copper for use on suspenders, imported separately	*420
if attached to suspender parts	*628
steel and brass for ladies' belts	*647
n. o. p	420
Buckram for hat and bonnet shapes	638
Buckthorn fencing	405
strip and wire for	480
Buckwheat	49
flour, self-raising	*45, 46
meal or flour	50
Buddles for mining	677
Buggies	592
Buff wheel, made of layers of cotton fabrics cut circular and sewn together	*537
Building brick	282
paper, Co-Ted	*192
(Keystone Hair Insulator)	*199
plans, n. o. p	180
stone, not hammered, etc	305
dressed	306
Bulbs, crude drugs	204
florist stock	79
rubber, for vaccine points	676
Bull-meat flour	*45, 46
Bullion fringe	359
furnaces	460
Buntings to be finished in Canada	563
Buoys, gas, materials for	465
Burgundy pitch	585
Burlap, coated, for wall covering, whether plain or colored	*562
Burners	435
Burnt wood, decorated boxes	*623
Burrstones, rough for millstones	299
Burrs, brass and copper	352
Bushes, gooseberry, raspberry, currant, and rose	82
Busks, corset	637
Butchers' blocks	*519
Butt hinges, nickel plated	*362
Butter	18
cocoa	20
making, ferment cultures for	206
shea	277
Button lac	254
Buttons, shoe, papier mâché	671
so called; two-prong Japanned metal (bifurcated fasteners), for upholsterers' use	*454
cloth for manufacture of	561
covered, metal parts of	650
cuff and collar	651
recognition	651
shoe, n. o. p	649
n. o. p	651
wool and worsted yarns for	559
Butts, jute	545
Byrrh wine, if not more than 40 per cent proof spirits	*162

C.

Cabbage-plant seedlings for transplanting	*711
Cabinet of coins	692
Cabinet furniture	519
Cable chain for vessels	470
covered	407

Goods.	Item No.
Cable, submarine	*407
wax, from New York	*711
wire, n. o. p.	408
Cabot's asbestos quilt, a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass and coated outside with asbestos preparation	†192 or †312
sheathing and deafening quilt, a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass	†192
Cachets, made of flour, unleavened, used to inclose medicine powders of disagreeable taste	*711
Cadmium metal	*711
Cages, bird, squirrel, and rat	421
Cakes, alum	212
containing sugar	141
cottonseed	68
linseed oil	68
palm nut	68
saffron	206
salt	210
yeast	38
Calcareous tufa	298
Calcium chloride, when imported in packages less than 25 pounds	*711
oxide of	*711
Calendars, advertising	178
Calf leather	604
Calf's foot and head jelly, port wine flavor, per sample (alcoholic)	*220
Calico printing, copper rollers for use in	370
Calipers	*657
Calking cotton or cotton oakum	*711
Callow simplex screen used in separating particles of ore	*453
Calsomine, dry	*246
liquid	*247
Calumba root	205
Camel-hair fabrics to be finished in Canada	563
not further prepared than washed	554
Camera parts	¶715
Camphor gum	*711
Canada plates	384
Canadian goods returned	709
fisheries, products of	Sec. 9
Canaries, living	*5
Canary seed in packages over 1 pound	72
1 pound or less	73
Candied peel, popcorn, fruits, and nuts	141
Candles	226
Candy, sugar	141
Cane, not further manufactured than split, n. o. p.	498
unmanufactured	497
webbing, in the roll	*506
Canes, bamboo reeds for	497
walking	511
Cannas	78
as dormant roots or not	*78
Canned meats	8
oysters	125, 126, 127
poultry and game	8
tomatoes, n. o. p.	86
vegetables, n. o. p.	86
Cannister powder	668
Cannon powder	668
Cannons	424
Can openers, nickel plated	*362
Cans, galvanized iron	*454
Canvas, hemp, or flax for sails	547
jute, not colored	545
Caoutchouc, crude	616

Goods.	Item No.
Capes, fur	625
Capillary tubes for vaccine points	676
Caps, brass, for electric batteries	485
cloth, with advertising printed thereon	*626
(mortar board), surplices and cassocks, for use of choirs	*573(a)
fur	625
n. o. p. and cap shapes	626
for umbrellas, etc	672
for whip ends, etc	673
glass, for vaccine points	676
percussion	424
Cap bands, bindings, etc	638(a)
peaks of paper	*199
Capping bottles, Beaudruche's skins for	*604
Capsules, empty gelatin	*232
gelatin, filled, 25 per cent	*220
Caramel, brewers'	*711
Caraway seeds	75
Car axles, used, imported to be forged into shafts, cranks, and other machine parts	*392
Carbonese (ferromanganese)	*375
Carbolic acid	*216
oil	278
Carbon remover, presto	*220
black	239
points	316
Carbons, electric light, n. o. p	316
over 6 inches in circumference	315
Carbonate of ammonia	*711
potash	*209(a)
Carbonic-acid gas	*711
Carborundum, manufactures of	670
sand	*711
wheels	670
Carbosil, as sal soda	*210
Carboys, glass	326
Car couplers, if castings not advanced in manufacture	*453
Cardamom seeds	75
Cardboard, pasted or coated	*198, *199
not pasted or coated	192
Card indexes, telephone, with aluminum case	*354
Carnation cream	*43
cuttings	*82
seedling stock	*79
Carnine Lefrancq, a special preparation of meat extract	*220
Carriage-top cloth (black), so long as the same is coated with material substantially rubber	*562
cloth, imitation leather, made of fabric coated with material composed principally of specially prepared linseed oil and colored pigments	*573
Car-wheel tires, steel, rough	458
Carrying track with brackets for overhead carriers	*454
Cars, motor, for railways, etc	438
railway and other	593
crossing frontier	595
Card cases	623
clothing, fillets for	683
machinery	429
games, such as "Old Maid," "Snap," "Authors," etc	*199
holders, rate, made of celluloid	*623
Carding, machinery for	468
Cards, grooved for the blind	173
advertising, show	178
advertising sample to which small pieces of dyed fabrics are attached	*181
playing	194
commercial	181
Carpentry, books on	172

Goods.	Item No.
Carpet bags	622
cork	578
linings	571
sweepers	519
Carnation stock	79
Carpeting of cocoa, hemp, straw, or jute	571
Carpets, n. o. p.	572
Carriage mats, n. o. p., not metal	570
oilcloth	573
rails, articles for manufacture of	486(*a*)
Carriages, children's	592
for menageries	701
for travelers, etc.	702
n. o. p.	592
Carriers, hay	*454
Carrot seed	74
Cartridges	424
brass cups for	484
primers for	186
Cartridge belts and cases	424
Carts, hand	593
pleasure	592
settlers'	705
Carvings, wood, and composition ornaments made in imitation of wood carvings, for use on furniture or as parts of furniture	*519
Casein	232
Cases, card	623
cartridge	424
clock	368
cigar and cigarette	656
fancy	623
for smoker's sets	656
musical instruments	623
pillow	525
show	515
watch and parts	367
Cashmeres to be finished in Canada	563
Cash registers	519
Casings, sausage, not cleaned	12
Caskets and metal parts	514
Casoid flour	*45
Cassimeres, wool, worsted, etc.	567
Casters, furniture, steel for	477
Casts as models for schools, etc.	696
Castile soap	230
Castings of iron and steel	453
Cast iron, scrap	375
pipe	394
steel over 3½ cents per pound, n. o. p	386
cement (so called)	*711
wire, crucible, etc	403
Castor oil	*711
Catalogues	178
Catgut for cord or ligatures	687
and surgical needles, in Red Cross emergency tubes, needles free; catgut dutiable.*	
Cathedral glass, colorless	*318
Catsups	88
Cattle for improvement of stock	1
for menageries	701
case No. 2, "Pilling" so long as a substantial portion of each instrument is of metal	*466
trocar for bloat	*466
Cauliflower plants for transplanting	*711
Caustic potash	209 (*a*)
soda	210 (*a*)

Goods.	Item No.
Caviar	*133
"C. C." ware, decorated, printed, etc	288
Celery plant seedlings for transplanting	*711
seed	*72, 73
Celluloid advertising signs	*661
balls and cylinders, molded, etc	237
cloth coated with	*562
collars and cuffs	631
in sheets, lumps, blocks, rods or bars	238
lamp-shade blanks	237
molded for knife and fork handles	237
puff boxes	*623
rate card holders	*623
shirt bosoms	*711
Celluloids, advertising	432
advertising, matrices and copper shells for	432
n. o. p	433
bases, matrices and copper shells for	433
for books, etc	483
Cement, bags, containing	291
Caen stone, so-called	†711
manufactures of, n. o. p	282
Keene's	†711
Portland, hydraulic or water lime	290
rubber	618
Centers, rawhides for whips	678
Cereal foods, prepared, in packages	45
n. o. p	46
Chain, bicycle, of steel, not detachable linked	†454
boom, coupled with ring or toggle at either or both ends, when not less than 10 feet long (and in sizes covered by item 410)	*410
the same in shorter lengths	*454
hobbles	*454
(sling), per sample, made of one forged ring to which are attached two chains, each 6 feet in length, with hooks	*454
cable, for vessels	470
coil, iron or steel	410
logging, with hook on each end and swivel in center	*454
malleable sprocket or link belting	411
repair links, iron or steel	*454
shackles and links	410
Chair seats, imitation leather	*519
veneered wood cut to shape	*519
Chalkstone	296
or Brime (so called), per sample, from New York	*293
Chamois skin	604
Champagne	165
Chandeliers	435
Channels, rolled iron or steel, not less than 35 pounds per yard	379
n. o. p	377
Chaplets, iron or steel, made from wire, resembling unpointed spikes tinned at upper end	*454
Charcoal	*711
Charts, n. o. p	180
Admiralty	177
for school	696
schools of blind	173
Chases for printing	340
Chatelaine bags, frames, etc., for	658
Cheese	17
caps, cotton, cut circular	*537
Chemical compounds, n. o. p	220
for dyeing or tanning	203
Cheques, unsigned	181

Goods.	Item No.
Cherries in brine, in barrels or casks	*96
n. o. p.	95
in maraschino, if the liquid contents thereof contains more than 2 per cent, but not more than 40 per cent proof spirits	*103
bottles, in maraschino	103
if containing not more than 2 per cent proof spirits in the liquid contents thereof	*105
Cherry trees	81
Chewing gum, unsweetened, spruce	*711
Chicle gum, crude	254
Chickory, raw or green	24
kiln-dried, roasted or ground	25
Children's carriages and sleds	592
iron wheels for	*592
hand sleighs, steel wire nickel-plated railing for	*592 or *362
Chimneys, lamp	326
Chimney linings or vents and tops	284
China clay	295
goat plates or rugs	602
goatskins	602
stone	296
tableware	287
wood oil	266
Chinese medicine tea (dry)	*220
Chip hoods, unfinished	639
braids or plaits for hats	641
Chloralum	211
Chlorate of potash	209
soda	210
platinum and black oxide for	488
Chloride of aluminum	211
lime	208
calcium	*711
lime, and hypochlorite of, in packages less than 25 pounds weight	*711
zinc	208
Chlorine	208
Chloroform	219
Chocair and subspar, preparation of cocoanut oil used in confectionery	*711
Chocolate flavor	*159
paste coating (when a thick paste 25 per cent)	*220
or liquor, not sweetened	20
sweetened	21
preparations in powder form	22
n. o. p.	23
Cholerine, per sample, from Germo Manufacturing Co	*711
Choppers, meat, of large capacity, equipped with a flywheel or belt pulley	*453
smaller choppers	*454
Chowder, clam	*123
Christmas tree ornaments, viz, tinsel cord for 30 per cent general tariff.	
Chrome alum	*203
steel	385
forged balls of	†393
Chromos, advertising	178
n. o. p.	180
Chromotypes, advertising	178
n. o. p.	180
Chronometers for ships	369
Chucks of iron or steel for lathes and drills	*455
Church vestments	573 (a)
not to include garments worn by worshippers	*573 (a)
mortar board caps, surplices and cassocks for use of choirs	*573 (a)
Churns, earthen or stone	286
n. o. p.	510
Cider, clarified or refined	149
not clarified or refined	148

Goods.	Item No.
Cigarettes	‡143
Cigar and cigarette cases and holders	656
Cigars	‡143
Cigar boxes, labels for	179
Cinematograph films	*657
Cinnabar	333
Circulars, advertising	178
Circular steel cut from sheets 3, 3½, 4 and 4½ inches in diameter	*454
sheets cut from sheet steel, when 14 gauge and thinner	*384
Citron rinds in brine	91
Clam chowder	*123
Clapboard, sawn or split, etc	503
Clasps, buckle, steel for	477
corset	637
for purses, etc	658
(not jewelry)	420
Clay conduits for electric wires	*288
crucibles	300
pigeons (black rocks)	*711
pipes and bath brick, cases containing	*710 (*b*), 710 (*c*)
retorts for gas plants	*282
sleeves (fire)	*282
manufactures of, n. o. p	282
scorifiers (as crucibles)	*300
Clays, not further manufactured than ground	295
Cleaners, amalgam	460
Cleveland cleaner, per sample, for wall paper, etc., 27½ per cent	general tariff.
Cliff stone	296
Climax welding compound and "Borax-ette"	*711
Clinical thermometers	*466
Clippers, horse, etc. (hand), nickel plated	*362
Clippings, iron or steel wrought waste	374
Cloaks, fur	625
Clock keys	368
springs, steel for	476
Clocks and clock movements and cases	368
Closet seats and tanks (water) if imported and billed separate from the closets	*519
Closets, earthenware, etc	289
Cloth, coated or sized, imported by manufacturers of sensitized blue or black print cloth	*732
Cloth made of silk one way and of wool the other way	*567
Cloth, bookbinders'	531
bolting, not made up	530
emery	192
felt, n. o. p	567
hair	645
jute, not otherwise finished than bleached, etc	546
as taken from the loom, etc	545
mohair, etc., for buttons	561
nun's, to be finished in Canada	563
oiled, coated, etc	562
paper, union collar, glossed or finished	191
not glossed or finished	190
prunella, wool	529
window shade	621
wire, brass or copper	418
iron or steel	409
Cloth coated with material composed principally of specially prepared linseed oil and colored pigments	*573
Clothes lines	408
wringers	660
Clothing, card, fillets for	683
cotton, n. o. p	575
dolls', when imported separately, not to be rated as "toys."	

Goods.	Item No.
Clothing, donations of	690
for students attending Canadian schools, when sent by parents who reside abroad, free.	
horse	551
india rubber	619
linen, n. o. p.	575
machine card	429
oil (linen or cotton)	*575
ready-made, wool, etc	567
silk, n. o. p.	583
Cloths, Italian, to be finished in Canada	563
table, linen or cotton	525
tray, linen or cotton	525
wool, worsted, etc	567
Clover seed	71
Coach screws	413
Coal, anthracite	586
dust	586
augers and drills	460
bituminous, slack	‡587
round, etc	588
cutting machines	460
heading machines	460
n. o. p.	588
oil fixtures	435
illuminating oils, costing more than 30 cents per gallon	268
oil, n. o. p.	271
pitch	585
pulverized (dried), especially prepared for molders' use, known as "sea coal facing"	†314
semianthracite, described as "Welsh anthracite"	*588
tar	585
dip, per sample	*219(a)
base or salt for coal tar dyes	¶712
dyes, not less than 1 pound	203
washing plants	*453
Coat linings, to be finished in Canada	563
Coated cloth when coated with material composed principally of specially prepared linseed oil and colored pigments	*573
papers	198
Coatings, wool, worsted, etc	567
Coats, fur	625
fur lined	*625
men's knitted waist	*568
Cobalt, ore of	332
oxide of	208
Cobblers' wax, for waxing thread	*711
Cochineal	206
Cocoa beans, crude	77
broken	*22
butter	20
carpets, rugs, mats, and matting	571
paste or liquor, not sweetened	20
sweetened	21
preparations in powder form	22
n. o. p.	23
shells and nibs	19
Cocoanuts, n. o. p.	110
imported direct by vessel	111
desiccated	113
Cocoanut jars, viz, cocoanuts cut to imitate the human head and designed for use as tobacco jars, etc	*623
oil, not edible, etc	278
Cocoons, silk	576
Codfish in cans from Newfoundland, free.	

Goods.	Item No.
Cod leads	*339
lines	682
liver oil	265
Coffee, condensed with milk	44
extract of, n. o. p., and substitutes	25
flavor, Zanzibar Brand True Paste (when nonalcoholic and unsweetened)	*711
green, imported from stock held in bond in United States	*29
direct	28
purchased in United Kingdom	28
n. o. p.	29
roasted or ground and substitutes, n. o. p.	26
not imported direct	27
Tomson's essence for	*26
urns, electric or not, if nickel plated	*362
Coffins and metal parts	514
Coil chain and chain links	410
Coins, cabinets of	692
gold and silver, except foreign silver coins	360
paper pyramids for	*199
Coir	532
yarn	532
Coke	586
Collar buttons	651
cloth, paper, union, glossed or finished	191
not glossed or finished	190
of cotton, linen, etc	631
lace	575
light fixtures	435
Collections of medals	692
postage stamps	692
Colleges, antiquities for	693
philosophical and scientific apparatus, etc., for	696
Cologne water	160
Colors, artists' water paint	*247
dry, n. o. p.	246
ground in spirits	248
Columbian spirits, as methyl alcohol	*156
Columns, iron or steel, drilled	391
Comb blanks	237
ornaments, imitations of precious stones for	*648
lacquer (nonalcoholic), per sample, from Boston	*249
Combs	652
metal frames or mountings, plated, for use as settings for precious stones or imitation precious stones on combs for ladies' hair	*362
Combing wools, such as grown in Canada	555
Commercial blank forms	181
Communion sets of metal, glass, or wood	‡691
Commutator bars of copper, as per sample, cut to form for electrical apparatus	†453
Compass and pencil combined	*657
Compasses for ships	369
Composition metal for watch cases, jewelry	365
nails and spikes	415
ornaments	624
ornaments made in imitation of wood carvings and carvings of wood for use on furniture or as parts of furniture	*519
for polishing	252
Compound, lard	13
Compounds, chemical for dyeing or tanning	203
Compressed-air apparatus, nickel plated	*362
Concrete mixers (machinery)	*453
Condensed coffee with milk	44
milk	43
Condensers, platinum, for sulphuric acid	490

Goods.	Item No.
Conduit-pipe fittings, substantially iron or steel, from Syracuse	*402
paper, bituminized, for insulating wires	*453
Conduits, clay, for electric wires	*288
Condy's fluid, from London, England	*219(a)
Cones, paper, for winding yarns	189
or paper tubes with dutiable yarn wound thereon	*710
Confectionery	141
labels for	179
Confetti (paper)	*199
Confola flour, per sample	*39
Consuls general, articles for	706
Containers for vaccine points	676
"Continental Coffee," per sample	*25
Converting apparatus in metals	460
Copal gum	254
"E," so called, unsweetened, from Ningpolene Manufacturing Co	*711
Copper anodes	358
buckles, n. o. p.	420
burrs, rivets, and washers	352
in bars, rods	348
ingots, blocks, pigs	348
manufactures of	352
matte	*711
medals (prizes)	692
nails and tacks	352
old and scrap	348
oxide of	208
(black) for chlorates	488
precipitate of	208
plates (mining)	460
rollers, disks, or mills for engraving, etc	685
rollers, for calico printing	370
sheets, strips, or plates	348
shells for advertising stereotypes, etc	432
stereotype, etc., n. o. p	433
for books, etc	483
silicon	*342
subacetate of, dry	208
sulphate of	208
tubing	348
wire	351
wire cloth or woven wire	418
Copperas	208
Cord, gut for	687
Cordage, n. o. p.	548
machinery for manufacture of	467
Cordials, n. o. p.	220
n. o. p.	156
Cordovan leather	604
Cords	575
whip, to be finished in Canada	563
wool or worsted yarn for	559
Core compound	*711
drills	460
Coriander seed	75
Cork bark, broken or granulated, but untreated (crude), free.	
unmanufactured	493
manufactures, n. o. p.	494
carpet and matting	573
granulated, mixed with tar	*711
strips, shells, shives, and washers	494
wood, unmanufactured	493
manufactures, n. o. p.	494
Corks over ¾ inch in diameter	495
¾ inch and less in diameter	496
for vaccine points	676

Goods.	Item No.
Corkscrews, nickel plated	*362
Corkwood, cut into squares	*494
Corms	79
Corn, broom	654
oil	*711
Cornices and cornice poles	519
Corn, canned	86
green	*87
grits	*711
husker and shredder machines (power)	*448
Indian, for distillation	54
not for distillation	55
Corn meal	53
Cornstarch	39
Corn sirup	139
Cornwall stone	296
Corrugated tubes for marine boilers	395
Corsets	575
Corset blanks and busks	637
clasps	637
eyelets	671
laces, tagging metal for	487
steels	637
steel for	476
wire, flat wire for	479
wires	637
Cotosuet, from Swift & Co., Chicago	*13
Cotswold combing wool	555
Cottolene	13
Cotton, absorbent	236
bags, sewn	*537
batts and batting	520
clothing, n. o. p.	575
collars	631
counterpanes	525
crochet	536
cuffs	631
damask, uncolored	525
diaper	525
duck, gray or white, etc.	524
embroideries, white	526
fabrics, gray, n. o. p.	521
printed, dyed or colored, n. o. p.	523
white, n. o. p.	522
fillets for card clothing	683
knitting	536
lace, white	526
manufactures of, n. o. p.	537
nets and netting	575
oakum, or calking cotton	*711
rags	681
raw	532
sacks, common, sewn and made from very light fabric, containing wheat flour	*710(a)
seamless bags	552
Cottonseed cake and meal	68
Cotton seed in bulk	*72
Cottonseed oil for canning fish	276
refuse (foots)	280
oil, refined	*711
Cotton sewing thread in hanks	535
shoddy	533
thread, n. o. p.	536
tufts used in manufacture of mattresses	*537
wadding	520
warps, n. o. p.	520

Goods.	Item No.
Cotton waste, machined, etc	533
wool	532
wool, surgical dressing	236
yarns, n. o. p.	520
for shoe laces	534
No. 40 and finer (single)	532
Coumarin crystals	*711
Counterpanes, cotton	525
Couplers, car, if castings not advanced in manufacture	*453
Court plaster, liquid	*220
with celluloid cover, per sample	*220
Coutils for corests and dress stays	527
Covered wire and cable	407
Coverings containing goods	710
Coverings: Declared that goods subject to an ad valorem duty, usually sold with the inner or first coverings thereon included in the quoted price, shall be valued for duty at the fair market value as with the coverings thereon and be rated accordingly.†	
Covers, gun or pistol	424
Cow ease	*219(*a*)
Crabs, deviled	*123
Crackers, paper (Christmas crackers)	*199
Crack filler (Johnson's)	*253
Craft, water borne	590
Cranberries	96
Cranes, electric traveling, with or without motor	*453
Crapes, black	580
Crayons (colored clay)	*711
or pencils of soapstone	*311
lumbermen's, made of ordinary pencil composition but without the wood covering	*655
Cream-colored ware, decorated, etc	288
Cream of tartar in crystals	208
of wheat	*45, 46
magic	*141
separator parts for repairs (except steel bowls), dutiable.	
thickener, "L. C. A.," so-called	*220
separators and steel bowls for	459
sizing	255
separators, materials for	472
separators (item 459) are machines which separate cream from milk by centrifugal force; apparatus designed for separating cream from milk by the settling process, dutiable according to material, tools for the operation of, are not to be entered under *472.	
Creepers, ice, steel for	477
Creosote oil, soluble (spraying preparation)	*219(*a*)
Cresca potpourri mixture, different shelled nuts and raisins (dry) glass jars; contents	*114
glass jars	*710(*d*) and *326
Cresson softener, described as "softener for hosiery"	*228
Crest Garantose, from Garfield, N. J	*711
Crinoline wire, flat wire for	479
Crochet cotton	536
Crocks, earthern or stone	286
Crop, ends of tinplate bars, blooms, and rails	374
Crossover bars, adjustable, used in crossing trolley wires charges with electricity	*453
Cross-section payer	*198
Crossings, railway	390
Crowns, hat and bonnet	626
Crucible cast-steel wire, etc	403
Crucibles, clay, plumbago, or sand	300
platinum	489
Crushers, grain	448
Cryolite (ore)	334
Crystal glass tableware	326

Goods.	Item No.
Cubic niter	210
Cue racks and tips	518
Cues, billiard and bagatelle	518
Cuff buttons	651
Cuffs, cotton, linen, etc	631
Cullet, glass	681
Cultivators	446
Cultures, ferment, for butter making	206
Cumin seed	75
Cupolas of iron, foundry	*454
Cups, brass, for shells and cartridges	484
won as prizes	692
Curling stones and handles therefor	301
tongs, nickel plated, with wood handles	*362
Currant bushes	82
wine	163
Currants, n. o. p	95
dried	99
Curry powder	*31
Curtain stretchers	519
Curtains	575
Custard powders	141
powder, Bird's	*141
Cut glassware	326
Cutch or gambier (extract of cutch bark) for tanning	*203
Cutlery, steel, n. o. p	426
Cutters	592
fodder or feed	448
bone	*453
straw, steel for	473
Cutting machines, coal	460
Cuttings, iron or steel wrought refuse	374
Cyanide of potassium	208
of sodium	208
Cyanogen bromide	208
Cyclometers	657
Cylinders, celluloid, molded, etc	237
for phonographs, etc	597
iron, porcelain, lined, for hand pumps	*454

D.

Dahlias	78
Dairy Klenzer, "Thatcher"	*210
Damask, uncolored, cotton or linen	525
Dammar gum	254
Dampers, base, piano parts to manufacture	675
Damschinsky's liquid hair dye (nonalcoholic)	*234
if 9 per cent alcohol added	*160
Dates	94
stuffed with candies	*141
with the stones removed	*93
stuffed with nuts or raisins	*93
and figs in other packages than air-tight	*94
and figs in cans and other air-tight packages	*105
Dating stamps, nickel plated	*362
Day's rapid shading machine	*657
Deaf and dumb and blind, books for	173
Deals, planed, jointed, etc	505
Decalcomania transfers	180
Decanters, glass	326
Degras for leather	279
Demijohn, earthen or stone	286
glass	326

Goods.	Item No.
Dental instruments	466
cement: Oxpara liquid	*711
powder	*220
sandpaper disks for dental use	*192
Desks, writing, fancy	623
Detonator caps, electric	*424
Deviled crabs	*123
Dextrin, dry	255
Diagrams, wall, natural history, for schools, etc	699
Dialogue and recitation books, paper covered	*169
Diamond drills	460
dust or bort for borers	364
black, for borers	364
Diamonds, glaziers'	*711
unset	648(a)
Diaper linen or cotton	525
Diary with celluloid cover, per sample	*199
leatheroid cover, per sample	*199
Diatomaceous earth (infusorial earth), crude	*680
Dictionaries	*171
Diggers, post-hole	448
potato	448
"Dimalt," per sample	*168
Dip, coal tar, from Cleveland	*219(a)
Dipping, preparations for	219(a)
Disks for engraving copper rollers, etc	685
Disinfectant (no flies here)	*219(a)
Disinfectants, liquid, nonalcoholic	†219(a)
Disinfecting, preparations for	219(a)
Di-sodium phosphate ("soda crystals," so called)	*711
Dissecting instruments for flowers, plants, and insects, when imported under conditions which conform to the requirements of 696,* free.	
Ditcher machines, Buckeye	*453
Doeskins, wool, worsted, etc	567
Dogs for improvement of stock	1
Dog grass	*204
Dolls	624
Doll's head novelties (pincushions), if cotton or wool, 35 per cent general tariff; if silk, 37½ per cent general tariff.	
Dolomite, calcined	*711
Domestic fowls for improvement of stock	2
Donations, casual	690(a)
Donations of clothing and books	690
Dongola leather	604
Door knobs, mineral	*282
mats, n. o. p., not metal	570
Doors, furnace, finished, for house furnaces	*454
if castings in the rough, not advanced in manufacture	*453
for safes and vaults	437
wire	519
Doylies	525
Drafts, unsigned	181
Dragon's blood	206
Drain pipes	284
Drain tiles, not glazed	283
Drawers	568
Drawing boards (per sample)	*519
Drawings, n. o. p.	180
Drawing ink	*257
tables	*519
Drays	591
Dredge dippers, steel for, dutaible.	
Dredges	590
floating, elevators and machinery for alluvial gold mining	461
Dress goods to be finished in Canada	563
shields, waterproofed cotton, 537 or	*575
stays, flat wire for	479

Goods.	Item No.
Dressing, shoe, harness, and leather	252
Dressings, antiseptic surgical	236
"Drier concentrated paste"	*249
Driers, japan	249
liquid	249
Drill and lathe chucks of iron or steel	*453
Drilling machinery, well	469
Drills, diamond	460
rotary coal and core	460
seed	446
twist, iron or steel	*453
Drops, medicinal, n. o. p	220
Drugs, crude, etc	204
Dry plates, photographic	659
Duck, cotton, gray or white, etc	524
covers, Army	*537
seamless, for hose pipe, etc	524(a)
Ducks, natural, stuffed	*711
Dumb and deaf and blind, books for	173
Duplicators, Tip-Top, etc., dutiable at the rate of 30 per cent general tariff.	
Duplicators, such as the rotary mimeograph, including supplies thereof, subject to special duty.*	
Duroline	*454
Dusters, feather	*653
Dutch farina	*39
metal leaf	361
Dyeing articles, etc	203
books on	172
Dyes, aniline, not less than 1 pound	203
coal tar, not less than 1 pound	203
Dyestuff	*711
Dynamos, electric	453

E.

Ear drums, Tonybee's, made of thin sheet rubber and wire	*454
Earth, fullers'	206
Earthenware, brown and colored	288
demijohns, churns, and crocks	286
n. o. p	288
fittings for sewer pipe	284
meat roasters, bean bakers, and preserving kettles	*288
stilts and spurs for manufacture of	371
tiles or blocks for mosaic flooring	285
tiles, n. o. p	284
Earths, crude	295
ochery	245
Edging knives	449
Effects, household and personal, British subjects dying abroad	704
personal (bequest)	704
settlers'	705
Egg albumen	207
nutrine	*141
powder (not custard powder)	*231
powder, Bird's	*220
whites, frozen	*711
yolk	207
Eggs	16
fish, for propagating	132
Elastic, garter	575
round or flat	575
stockings	*568 (a)
webbing, over 1½ inches wide	620
webbing imported by manufacturers of artificial limbs	¶719
web (tinsel), over 1 inch wide	*620
Elder wine	163

Goods.	Item No.
Electric apparatus, n. o. p.	453
batteries	453
brass caps for	485
dynamos	453
generators	453
belts (not silk)	*646
buzzers	*453
conduit of paper, bituminized for insulating wires	*453
detonator caps	*424
fuses, if not covered wire, and electric push buttons for electric bells, etc	*453
heater, if not plated	*454
heaters, if half or more of the metallic surface is plated	*362
light fixtures	435
carbons or carbon points, n. o. p.	316
machines for separating, etc., iron ores	460
meters	*453
motors	453
push buttons for electric bells	*453
sockets	453
street cars (motor)	*438
switchboards (finished)	*453
traveling cranes with or without motor	*453
water heater, nickel plated (per sample)	†362
Electroplated ware	‡362
Electrotypers' block nailing machine	*453
Electrotypes, advertising	432
matrices and copper shells for	432
n. o. p.	433
matrices and copper shells for	433
for books, etc	483
half tones	*431
Elemi gum	254
Elevators for floating dredges, gold mining	461
Elixirs, alcoholic, n. o. p.	159
Embalming fluid	*220
Embossing machines, bookbinders'	442
Embroideries, n. o. p.	575
Embroideries, white cotton	526
Embroidery, silk	579
Embroidering machine	*453
Emery in bulk	669
manufactures of	670
Emery paper or cloth	192
Emery wheels	670
Emetic tartar	208
Enamel sizing	255
Enameled floor oilcloth, etc	573
iron or steel ware	427
leather	608
meat choppers, domestic	*454
steel beer casks	*427
Engineering, books on	172
Engines, fire	439
blast furnace blowing	460
gasoline portable, for farm or other purposes	*453
traction, for farm purposes	447
parts of	¶447 (a)
traction, for road making	*453
or portable, for thrashers	447
English law reports, unbound	*184
Engraved plates on wood or metal	431
Engravers' zinc plates, polished on one side, as used by engravers for engraving	*431
Engravings, n. o. p.	180
Entomological specimens	699

Goods.	Item No.
Envelope paper, opaque, in colors, manufactured in one process	†197
Envelopes	199
Eolienne, fabric, silk one way, wool the other	†567
Eolienne, fabric from Paris	†567
Epsom salts	*711
Esparto grass	539
Essences, alcoholic, n. o. p	159
fruit, spirituous or alcoholic, n. o. p	159
n. o. p	220
Essential oil	264
Essential oil of rose	*264
Etchings for schools, etc	696
Ether, nitrous	161
sulphuric	219
Ethyl alcohol	156
to be denatured	157
hydrate oxide of	156
Ethyl nitrate	*161
Evaporated vegetables, n. o. p., in air-tight cans or other air-tight packages	*86
if in paper or other packages not air tight	*87
Excelsior (wood), covered with paper sheets, pads	*506
Exchange, bills of, unsigned	181
Exhibition, articles for	700
Explosives, articles for	664
Explosives, n. o. p	666
Extinguishing machines, fire	439
Extract of coffee, n. o. p., and substitutes therefor	25
hemlock bark for tanning	*203
malt, nonalcoholic	168
Extract, Pabst (tonic medicine)	*220
safflower	206
Extracts, alcoholic, n. o. p	159
Extracts for dyeing or tanning	203
Extracts of meat	8
Extraline (animal stearine)	*13
Eyes, glass	*326 (a)
Eyeshades, linen	*537
Eyebar blanks of steel	379 (a)
Eyeglass frames and metal parts	328
Eyeglasses and lenses for	327
Eyelet hooks, shoe	671
Eyelets, corset and shoe	671

F.

Fabric made of silk one way and of wool the other way	*567
Fabrics, alpaca	566
cotton, gray, n. o. p	521
printed, dyed, or colored, n. o. p	523
white, n. o. p	522
flax, bleached, n. o. p	522
printed, dyed, or colored, n. o. p	523
unbleached, n. o. p	521
mohair	566
plush	581
silk	581
Fabrics, wool, worsted, etc., n. o. p	567
worsted, etc., to be finished in Canada	563
Facings, foundry	314
False faces or paper masks	†199
False faces of papier-mâché (masks)	*198
Fanning mills	448
Fans	624
Farina, Dutch	*39
Farm rollers	448
wagons	591

Goods.	Item No.
Fashion plates, tailors, mantle makers and milliners	184
Fasteners for purses, etc	658
metal, glove	671
shoe-lace wire	671
Fasts, bed, steel for	477
Featherbone, plain or covered	636
Feather dusters or brushes	*653
Feathers, artificial	634
natural	633
and manufactures of, n. o. p	634
prepared for advertising purposes	*634
Feed cutters	448
Feeders, automatic	460
Feldspar, ground	*296
Felloes of hickory or oak, rough, etc	502
Felspar	296
Felt, adhesive, for vessels	185
board	192
for gun wads	186
cloth, n. o. p	567
pressed, not filled, etc	564
splint	*564
Felts, woolen (felted woven fabric), for paper makers' machines	*567
Fence, Dwiggins No. 15	*454
Fence posts	500
Fencing, buckthorn, strip	405
foils and masks	424
iron or steel, n. o. p	405
woven wire	405
steel wire for manufacturing	480
wire, woven from wires not smaller than No. 14 gauge nor larger than No. 9 gauge	*405
if attached to iron or steel tubing, bars, or made into gates	*454
Fenders, boat and launch	*537
Fennel seed	75
Fenugreek seed	75
Ferment cultures for butter making	206
Fermina, powdered (cream of tartar)	*711
Ferns	78
Ferro China Bisleri	*159
Ferrochrome metal in pigs	*375
Ferro vanadium	*711
Ferromanganese	375
Ferro-silicon	375
Ferrules for umbrellas, etc	672
Fertilizers, compounded or manufactured	663
unmanufactured	662
Fiber, flax	539
machinery to prepare	467
Mexican	539
ramie	*539
ware, manufacturers of	509
Fiberware, indurated	509
vulcanized	509
Fibers, vegetable, tampico and istle	539
Fibrilla	539
Field rollers	448
Field seeds, n. o. p., in packages over 1 pound	72
in packages 1 pound or less	73
Figs	94
glass jars containing same	*326
in glass jars, not in sirup or liquid and not air tight	*94
File ties, wire (Gray)	*454
Filings, steel	*711
Fillers, liquid	247
n. o. p	246

Goods.	Item No.
Fillets, cotton and rubber for card clothing	683
Films, cinematograph	*657
for moving-picture machines	*657
for photographers	187
Filters, water for taps, copper or brass	*352
iron	*454
if plated	*362
Filter bags (sewn), of cotton, hemp, or flax	*537
Finings, wine	*220
Finish oil, n. o. p	249
Firearms	‡424
Fire brick	‡281
enameled	*282
Fire clay	295
sleeves	*282
Fire crackers	665
Fire engines and extinguishers	439
Fireproofs	246
Fireproof plaster blocks	*711
Firewood	500
Fireworks	665
Fish anchovies in tin boxes	120
and fishing, books on	172
all other fresh, pickled, or salted	118
boneless	119
boles or globes of glass	*326
dried	122
eggs for propagating	132
herrings, pickled or salted	116
hooks, deep-sea, etc	682
n. o. p	422
labels for	179
lines not sporting	682
lines, sporting	*548
gut leaders without hooks	*711
live, for propagating	132
mackerel	115
nets	682
nets, sportsmen's	549
offal	662
oils	265
other in tin boxes	120
oysters, seed or breeding	129
in the shell	128
shelled, in cans not over 1 pint	125
shelled, in cans, over 1 pint, not over 1 quart	126
over 1 quart	127
shelled, in bulk	124
plates, railway	389
preserved in oil, n. o. p	121
prepared or preserved, n. o. p	123
refuse	662
salmon, fresh, pickled, or salted	117
sardines in tin boxes	120
seines	682
skins	699
twines for, nets, etc	682
smoked	119
sprats in tin boxes	120
Fisheries, articles products of, n. o. p	133
products of Newfoundland	Sec. 8
products of Canadian	Sec. 9
Fishing bait and hooks, sportmen's	422
rods	511

Goods.	Item No.
Fittings, earthenware, for sewer pipe	284
iron or steel pipe	402
Fixtures, gas, electric light, etc	435
Flags, dutiable according to material	*
Flagstones, not hammered, etc	305
dressed	306
Flannel, fancy, as used for tennis suiting, etc	*567
Flannels, plain, not fancy	566
Flasks, glass	326
glass dram	*326
quicksilver, exported and returned	709
Flavoring powder, "Laitova"	*141
Flax canvas and twine for sails	547
fabrics, bleached	522
printed, dyed, or colored	523
unbleached, n. o. p	521
fiber	539
manufactures of, n. o. p	537
screenings	*711
seed	70
oil	258
tow	539
Flint	296
paper	192
or silex for use as lining for ball mills	*296
stones, ground	296
Floats, aluminum, for fishing nets	*354
Flooring, mosaic, articles for	285
Floor oilcloth	573
wax, prepared	*711
Floss, silk	579
Florist stock, viz, palms, ferns, etc	78
azaleas, bulbs, etc	‡79
Flour, buckwheat	50
bull meat	*45, 46
casoid	*45
converted, adapted for use in the manufacture of sizing cream, for paper makers' use	†255
damaged in transit	46(*a*)
K. K. K	*45, 46
malt—Excise	167
potato	39
rice	39(*a*)
rye	59
sacks, common cotton, sewn, containing wheat flour	*710(*a*)
sago	39(*a*)
self-raising, buckwheat	*45, 46
tapioca	39(*a*)
Wheat	61
Flourine	*61
Flower odors	233
Flowers, artificial	634
crude drugs, n. o. p	204
artificial, paper shaped for use in manufacture of	*199
cut, natural	*711
Flue cleaners (Henry)	*454
Flues, for marine boilers	395
Fluid beef, not medicated	8
Fluorspar	296
Flux, twentieth century (dry)	*220
Fly books	623
hooks	422
sheets, advertising	178
Foam powder and heading foam	*711
rup (concentrated heading) used to produce a head or froth on liquids	*711

Goods.	Item No.
Fobs, leather watch, imported separately	*613
Fodder cutters	448
Foil, tin	343
Foils, fencing	424
Folders, advertising	178
Folding machines, printers and bookbinders	442
Folia digitalis	205
Fonts, china water	*288
for churches, dutiable according to material.	
Foods, milk	45
prepared cereal in packages	45
n. o. p	46
Foots, refuse of cotton seed or olives	280
Foots of cotton-seed oil recovered by acid treatment and fit only for the manufacture of soap	†280
Forestry, books on	172
Forgings, iron or steel, n. o. p	393
Fork handles, celluloid molded cut sizes for, etc	237
Forks, hay, used with hay carriers or unloaders	*449
pronged	449
steel (cutlery)	426
table, iron or steel, rough, etc	425
Formacone liquid, per sample, 25 per cent general tariff.	
Formaldehyde	*711
Forms, commercial blank	181
Fossils	680
Foundry cupolas of iron	*454
facings	314
Fowls, domestic, for improvement of stock	2
Foxes, silver gray	*701
Frames, picture and photograph	512
for purses, etc	658
spectacle and eyeglass and metal parts	328
Frappé powder, from Philadelphia	*141
Freezers, ice cream, if equipped with flywheel or belt pulley	*453
operated by hand	*454
Freezum powder	*220
Freight and rate books	170
Freight wagons	591
French Red Seal Zinc (substitute for zinc white)	*711
Fresh meats, n. o. p	7
tomatoes	85
Frilling, neck, made of silk fabric	*583
Fringe, bullion or gold	359
Fringes, n. o. p	575
wool and worsted yarns for	559
Frogs for railways	390
Fruit essences, spirituous or ethereal	159
juices containing more than 25 per cent proof spirits	151
not more than 25 per cent proof spirits	150
juices, n. o. p	152
plants, n. o. p	82
red paste, from Chicago	*141
seeds, crude drugs, n. o. p	204
sirups, n. o. p	152
in sirup to be treated as nonalcoholic if containing not more than 1 per cent alcohol or 2 per cent proof spirits.*	
of the meadow (prohibited)	1204
trees for grafting	79
Fruits, artificial	634
canned	105
viz, bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries, and wild raspberries	90
crude drugs, n. o p	204
candied	141
n. o. p	96

Goods.	Item No.
Fruits, dried, desiccated, or evaporated, n. o. p.	93
labels for	179
preserved in brandy and other spirits containing not more than 40 per cent proof spirits	103
preserved in brandy or other spirits containing more than 40 per cent proof spirits	104
Fuel oils, 8235 specific gravity	267
Fuller's earth	206
Fur caps, hats, muffs, tippets, etc	625
ornaments, materials for, viz, papier-mâché "skulls"	*198
plates, not shaped	*603
skins, not dressed	601
dressed	603
tails	*603
raw	600
manufactures, n. o. p.	625
Furs, hatter's, not on the skin	642
Furnace doors, finished, for house furnaces	*454
if castings in the rough, not advanced in manufacture	*453
slag, blast	372
trucks	462
pots	462
plumber's, dutiable according to material.*	
Furnaces, blast, for copper or nickel	460
bullion	460
for smelting copper, zinc, and nickel ores	460
of metal, revolving, for roasting ore	*453
for hot-water heating	*453
or kilns for burning paintings on china	*451
for tempering and annealing	*454
Furniture (bequest)	704
castors, steel, for	477
of wood or other material	519
settlers' (household)	705
springs	519
Fuse, not metallic	665(*a*)
Fusil oil	156

G.

Galleries, light fixtures	435
Galvanic batteries	453
Galvanized iron, corrugated	*454
cans	*454
and steel angles	*454
or steel sheets, flat	384
wire, iron or steel	404
band steel, not indented or otherwise advanced in manufacture, rolled, No. 10 gauge, costing 3½ cents per pound or less	*454
costing over 3½ cents per pound	*386
plain twist wire, 2-ply, 12 or 13 gauge	*408
Galvanizing metal in bars, invoiced "A silver metal"	*711
solution and soldering flux (fluid)	*711
Galey blast, dutiable.	
Gambia gum	*711
Gambier or cutch (extract of cutch bark) for tanning	*203
Game bags	424
Game, box-ball	*624
canned	8
counter, celluloid, per sample	*711
n. o. p.	9
tables or boards	518
Gannister	295
Garden seeds, n. o. p., in packages over 1 pound	72
in packages 1 pound or less	73
Garget outfit, comprising glass, rubber bulbs, and rubber tubing with nozzle, used by veterinaries	*618

Goods.	Item No.
Garlic	*87
Garlock packing, as rubber packing	*619
Garter elastic	575
Gas beacons, automatic, materials for	465
buoys, automatic, materials for	465
fixtures	435
lanterns, acetylene, for gas beacons	465
light mantles, finished	*435
meters	436
oils, specific gravity .8235	267
crude, lighter .8235 but not less than .775	270
Gasoline (Glovine) testing under .725 specific gravity	*272
engines	*453
packages (containing gasoline of the quality exempt from duty under item 272) if usual wood containers	*710(*a*)
Metal drums containing such gasoline	‡*710(*E*)
Gasoline under .725 specific gravity	272
Gates, bronze	*352
Gauges, if substantially brass	*352
steam, of iron or steel	*453
Gauzes, surgical dressing	236
Gedda gum	254
Gelatin	232
Geline, a solid sizing cream for use in dressing twine	*255
Generators, electric	453
Gentian root	205
Geographical globes	697
German looking glass, unsilvered	324
mineral potash	662
potash salts	662
silver in bars and rods	356
ingots, blocks, bars, n. o. p	355
in strips, sheets, or plates	356
manufactures of, not plated, n. o. p	357
Giant powder	666
Gilders' whiting	240
Gilling thread for nets	682
Gilt ware, n. o. p	‡362
Gin	‡156
Ginger, glace and crystallized	*141
unground	30
ground	31
preserved	107
wine	162
Gingerine	*711
Ginseng root	205
Girders, rolled iron or steel	377
Gladiolus, as dormant roots or not	*78
Glassware, cut	326
Glass articles to be cut or mounted	326(*a*)
balls	326
bent plate	319
sheet (not plate)	*319
bottles and decanters	326
broken	681
caps for vaccine points	676
carboys and demijohns	326
colorless, cathedral	*318
communion sets	691
cullet	681
cutters, diamonds	*711
cut to size for dry plates	317
cutters, nickel plated	*362
dram flasks	*326

Goods.	Item No.
Glass fish bowls or globes	*326
flasks and phials	326
eyes	*326(a)
globes, shades and lamp chimneys	326
ink wells	*326
in sheets, n. o. p.	319
iron sand and dry putty for polishing	457
jars	326
for storage batteries	*326
looking, German, unsilvered	324
manufacture, n. o. p.	326(a)
molds (metal)	456
paper	192
plate, not over 7 square feet, not beveled	320
over 7 square feet, not over 25 square feet, not beveled	321
n. o. p.	322
polish, Kleanit	*228
shades and globes for lamps	*326
silvered	323
tableware, blown	326
cut, pressed, etc.	326
tubing for lamps	316(a)
vases, blown	*326(a)
(cut glass)	*326
window, common and colorless	318
windows, stained	325
Glasses, individual communion	*691
Globe cotton softener, per sample	*228
Globes, geographical, etc	697
glass	326
Globules, iron, for polishing, etc	457
Gloria lacquer	*249
Glossine, a liquid used by meat curers to give a gloss on hams and sausages	*249
Glove fasteners, metal	671
leathers	607
Gloves	627
and mitts, baseball	*627
Glovine, when pure gasoline, testing under .725 specific gravity	*272
Glucose	139
sirup	139
Glue	232
Glutrin, represented as being used as a binder to prevent fine ores from blowing out of the smelting furnace	*711
Glycerin for explosives	664
softener (soft soap), per sample, from O. F. Zum & Co	*228
Goat hair fabrics to be finished in Canada	563
not further prepared than washed	554
leather	604
plates, rugs and skins, China	602
Goats for improvement of stock	1
Gold anodes	358
Goldbeaters' molds	686
skins	686
Gold coin	360
foam and Health Table Malt	*147
fringe	359
ingots, blocks, bars, drops, sheets, plates, etc	359
leaf	361
liquid paint	251
manufactures, n. o. p.	362
medals (prizes)	692
mining, alluvial, machinery, etc., for	461
sweepings	359
Gongs, n. o. p.	352
Goods, Canadian, returned	709
coverings or packages for	710
unenumerated	711

Goods.	Item No.
Gooseberries, n. o. p.	95
Gooseberry bushes	82
Goveneur pulp (agalite)	*711
Governor general, articles for	707
Grafting, seedling stock for	79
Grains, crude drugs, n. o. p.	204
musk in	206
Grain crushers	448
damaged in transit	46(a)
molasses	168
sacks containing grain, dutiable at same rate as if imported empty.*	
shocker implements	*448
Grains, artificial	634
Graining machines for printing grain work on furniture	*453
Gramophones, cylinders, etc	597
Granite iron or steel ware	427
manufactures of, n. o. p.	307
sawn	306
rough	305
tableware, white	287
Grape fruit (shaddocks)	101
nuts	*45, 46
sugar	139
vines	82
Grapes	100
Graphophones, brass band instruments, and printed music are not to be admitted under 696.*	
cylinders, etc	597
Grass, dog	*204
manila, esparto, etc	539
hoods, unfinished	639
Grass, plaits or braids for hats	641
pulp of	539
Grasses, fancy, dried, etc	539
Grates, iron, nickel-plated	*362
iron, not plated	*454
Gravels	295
Grease, axle	273
for leather	279
rough, for soap and oils	280
rough, not refined, the refuse of animal fat, for the manufacture of soap and oils only	*280
Green, Paris, dry	250
Green peppers	*87
Grindstones, not mounted, not less than 36 inches diameter	303
mounted or not	304
Grit, crushed (poultry grit)	*711
Guavas	90
Gum, amber, Arabic and Australian	254
barberry	254
British, dry	255
chicle	254
copal	254
dammar and elemi	254
dust, Kaurie	*254
Gambia	*711
gedda	254
kaurie	254
mastic	254
pontianac	254
resins, crude drugs	204
sandarac, senegal, and shellac	254
Gum, sappato	254
tragacanth	254
unsweetened, spruce chewing	*711
Gums, crude drugs, n. o. p.	204
sweetened	141

Goods.	Item No.
Gun barrels in single tubes, forged, rough-bored	726
Gun blocks, rough, etc	502
Gun cotton in thick solution of amyl acetate (saturated), represented as being used in the manufacture of lacquers	*166
Gun covers	424
Gun wads, felt board for	186
Gunpowder	668
Guns	424
settlers'	705
Gut, cat or worm, for cord, etc	687
Gut leaders, without hooks	*711
strings for musical instruments	*711
Gutta-percha hose	619
manufactures of	618
unmanufactured	616
waste	616
Gypsum, crude	292
calcined, etc	293
ground, not calcined	294
rock, broken, not ground, such as would pass through a ½-inch screen, O. C., March, 1909	†294

H.

Hæmacytometers, so long as a substantial part of the same is metal	*466
Hæmagloleinometers, so long as a substantial part of the same is metal	*466
Hairbrush pads	654
Hair of the camel, goat, etc., n. o. p	554
Hair crimped or rendered wavy	*644
"Hair Health," a hair tonic	*234
insulator, Keytsone (a deadening felt)	*199
cleaned or not, not curled	643
cloth of all kinds	645
curled or dyed, n. o. p	644
horse, cleaned, dipped, or dyed, etc	643
manufactures of, n. o. p	646
mattresses	519
oils	234
pins of celluloid or horn, plain	*711
pins, plain, dutiable according to material, if fancy	*647
washes, alcoholic	160
Hakka cream, to be rated as dry	*220
Halftones, ⅛-inch solid metal	*431
Ham, smoked, put up in air-tight tins	*8
Hammers and hatchets, nickel-plated	*362
piano	*598
pianos, parts to manufacture	675
(tool) nickel-plated	*362
Hammocks	549
Handcarts	593
Handkerchiefs	575
Handle bolts	500
Handles, curling stones	301
Handles, knife and fork, celluloid umbrella, parasol, n. o. p	513
mounted for, etc	237
D shovel, wood	501
Hangers (shafting)	*454
Harbutt's plasticine	*711
Hares	*5
Hare skins, Russian	602
Harness and saddlery	612
dressing	252
leather	604
Harness menageries	701
snaps, plated	*362
snaps, tinned	*454

Goods.	Item No.
Harness soap dressing	*228
Harrows	446
Harvesters	445
Hatboxes	622
Hat shapes, buckram for	638
Hats, fur	625
n. o. p., and hat shapes and crowns	626
Hatters' furs, not on the skin	642
plush, bindings, etc	638(*a*)
Hawsers, wire, for vessels	*408
Hay	69
carriers, steel	*454
forks used with hay carriers or hay unloaders	*449
knives	449
loaders	448
tedders	448
Heading, barrel, finished	*506
bolts	500
of poplar	500(*a*)
machines, coal	460
Headlights	435
Head ropes for fishing nets	682
Heads for steel gas buoys, etc	465
for whips	673
Heaters, electric, if not plated	*454
electric, (dull) *454; if half or more of the metallic surface is plated	*362
aluminum sun	*454
Heavy oil (carbolic)	278
Heirlooms left by bequest	704
Heliotropin and musk coal-tar salts for perfumes	*711
Hemlock-bark extract for tanning	*203
Hemp bags or sacks	552
carpets, rugs, mats, and matting	.571
canvas or twine for sails	547
Hemp, dressed or undressed	540
manufactures of, n. o. p	537
oakum	541
paper for shot shells	186
rags	681
seeds in packages, over 1 pound	72
1 pound or less	73
yarn	542
Henriettas to be finished in Canada	563
Henry flue cleaners	*454
Herbs, crude drugs, n. o. p	204
thyme, sage, and savory, ground or unground	*711
Herring, twine	682
Herrings, pickled or salted	116
Hickory felloes, rough, etc	502
spokes, rough, etc	502
Hides, raw	599
Hinge banks, iron or steel	412
Hinges, butt, plated	*362
T and strap	412
Hoes	449
Hogs, live	6
Holders, shade	435
Hollands (tailors')	523
Hollow shapes made from fire-brick clay for lining furnaces, etc. (per samples)	†282
Hollow-ware, iron or steel, plain, etc	428
nickel and aluminum	428
Holly and laurel cuttings	*711
Homing pigeons	2
Honey and imitations thereof	108
Hoods	626
unfinished, etc	639

Goods.	Item No.
Hoofs, rough	679
Hooks, fly and fishing	422
fishing, deep-sea, etc	682
for boom chain	*454
reaping	449
shoe eyelet	671
Hoops, coiled elm	*506
Hoop iron or steel, over 3½ cents per pound, n. o. p	386
iron or steel, 13 gauge and thicker	378
14 gauge and thinner	384
Hoop iron, indented, from New York	*454
Hop Ale. *See* Schlitz Fizz.	
Hop poles	500
Hops	35
Horn, covered	637
in the rough	679
strips, rough	679
tips, rough	679
Horse blankets, wool shoddy	*567
boots	612
clippers, nickel-plated	*362
clothing	551
hair, cleaned, dipped, or dyed	643
ox, and mule shoes	*454
powers	447
radish grated in vinegar	*88
rakes	446
Horses for improvement of stock	1
menageries	701
over 1 year old, $50 or less per head	4
Horticulture, books on	172
Hose, cotton or linen, lined with rubber	619
gutta percha or rubber	619
suspenders, ladies'	*628
supporters, nickel-plated buckles and clasps for	*420
nickel-plated loops for	*362
Hosiery, n. o. p	568
Hot-air apparatus, Betz metal (but not vapor-bath cabinets)	*466
House furniture	519
Household effects, British subject dying abroad	704
Household hollow-ware	428
Hub blocks, rough, etc	502
Huckleberries, wild	*90
Hydrate of alumina	*711
Hydrated oxide of ethyl	156
Hydrofluoric acid	*216
Hydraulic cement	290
Hydrofluo-silicic acid	208
Hydrogen, solutions of peroxide of	219
Hydrox special, from New York	*219 (*a*)
Hyloplate (wood pulp intended for use as school blackboards)	*199
Hymn books	172
Hypochlorite of lime	208
Hypochlorite of lime and chloride of lime in packages less than 25 pounds weight	*711
Hyposulphite of soda	*711
Hyposulphite of soda, imported by tanners	728

I.

Ice	155
Ice cream preparation (thickener), not sweetened	*232
Ice creepers, steel for	477
manufactured	*155
Iceland moss, crude, etc	539
Icilma toilet water	*711

Goods.	Item No.
Illuminating oils, costing more than 30 cents per gallon	268
Illustrations of insects, pictorials, etc	177
Implements, agricultural, plates cut to shape only	444
Implements, agricultural, n. o. p	448
settlers'	705
Incandescent-lamp bulbs	316 (a)
Incubators and brooders (wood)	*506
India rubber boots and shoes	617
Indian-rubbered cloth, tape, etc	562
India-rubber clothing	619
India-rubber, manufactures of	618
India-rubber, unmanufactured	616
Indian corn for distillation	54
Indian corn not for distillation	55
Indigo	203
paste and extracts	203
Individual communion glasses	*691
Indurated fiber	509
Industrial books	172
Infusorial earth, crude	*680
Ingot molds for use in connection with the manufacture of steel	†456
Ingot molds	456
Ingots, aluminum	353
cogged, iron or steel	376
copper or brass	348
gold and silver	359
iron and steel	376
nickel and German silver	355
Inhalers for the administration of ether, so long as a substantial portion of the same is metal	*466
Ink, drawing	*257
for writing	257
printing	256
shoemakers'	252
wells, glass	*326
Insects, crude drugs	204
pictorial illustrations of, etc	177
Insecticide, blight dust	*220
Pyrethrum powder	*711
Inserted teeth for circular saws	*453
Insoles	611(a)
Instruments and tools of trade (settlers')	705
brass band	598
musical for schools of blind	698
musical, n. o. p	597
(settlers')	705
philosophical, for colleges, etc	696
dissecting, for flowers, plants, and insects, free when imported under conditions which conform to the requirements of	*696
philosophical, etc	657
surgical and dental	466
telegraph and telephone	453
Insulating tape	*562
Insulators of all kinds	453
porcelain knobs for telephone and telegraph	*453
Insurance maps	177
Interlocking and signaling machines when imported complete	*453
Intersections for railways	390
Inventions, models of	694
Inverted block, earthenware	284
Iodine, crude	208
Ipecacuanha root	205
Iris root	205
Iron angles, rolled, n. o. p	377
not less than 35 pounds per yard	379

Goods.	Item No.
Iron angles, for vessels	470
axles, axle bars, and blanks for railway or other vehicles	392
band, over 3½ cents per pound, n. o. p	386
band 13 gauge and thicker, etc	378
14 gauge and thinner	384
bars, rolled, n. o. p	378
bars over 3½ cents per pound, n. o. p	386
hammered, drawn, or cold rolled	393
beams for vessels	470
beams, rolled, not less than 35 pounds per yard	379
beams, rolled, n. o. p	377
billets, 60 pounds and over	376
blooms, crop ends of	374
blooms	376
boiler tubes, wrought or seamless	395
bolts and bolt blanks	412
brew extract containing more than 40 per cent proof spirits	*159
bridges	391
buckles	420
cable chain for vessels	470
caps for whips	673
castings	453
channels, rolled, not less than 35 pounds per yard	379
chain, coil, etc	410
n. o. p	377
columns, drilled, etc	391
enameled, agate and granite ware	427
fencing, buckthorn, etc	405
forgings, n. o. p	393
forks, table, rough	425
furniture	519
girders, rolled, n. o. p	377
globules for polishing, etc	457
hinges, T and strap and hinge blanks	412
hollow ware, n. o. p	428
hoop, over 3½ cents per pound, n. o. p	386
hoop, 14 gauge and thinner	384
knees for vessels	470
12 inches and less wide, 13 gauge and thicker	378
ingots and cogged ingots	376
kentledge	375
knife blades or blanks, rough	425
liquor, for dyeing or printing calico	203
loops, etc	376
machinery, n. o. p	453
manufactures, n. o. p	454
not made in Canada, for vessels	470
masts for ships	470
nail rods, Swedish, for horseshoe nails	387
nails, cut	414
patterns	430
pig	375
pipe, cast	394
fittings for	402
nuts and nut blanks	412
plates, Canada	384
plates for boilers, etc	380
48 inches or over in width and over one-half inch thick	381
n. o. p., sheared or unsheared	382
over 3½ cents per pound, n. o. p	386
for vessels	470
puddled bars	376
rails, crop ends of	374
rails for railways	388
rerolled	388(*a*)
ribs for umbrellas	672

Goods.	Item No
Iron rivets	412
rods for manufacturing chains	¶720
rods	471
rolled, n. o. p	377
rolls, chilled, shaped but not finished, adapted for grinding machines (iron or steel integral parts of machinery)	†453
Russia	384
sand for polishing glass or granite	457
scrap, cast	375
from vessels wrecked in Canadian waters	373
wrought, waste or refuse	374
screws, n. o. p	413
scroll over 3½ cents per pound, n. o. p	386
13 gauge or thicker, etc	378
14 gauge and thinner	384
sections rolled, n. e. s	377
drilled, etc	391
shapes, drilled, etc	391
rolled, n. e. s	377
sheet, over 3½ cents per pound	386
sheets, n. o. p., sheared or not	382
14 gauge and thinner	384
coated, n. o. p	384
flat galvanized	384
for vessels	470
japanned	*454
shot for glass or granite	457
shovels	450
skelp, sheared, etc., n. o. p	382
for manufacture of pipe	383
slabs	376
spades	450
spikes, cut and railroad	414
sponge used for the purification of gas	*506
springs for railway and other vehicles	392
stone tableware	287
strip, over 3½ cents per pound, n. o. p	386
13 gauge and thicker	378
14 gauge and thinner	384
structural work	391
for beet sugar	463
sulphate of (copperas)	208
terne plate	384
tin plate bars, crop ends of	374
tubes for gas buoys, etc	465
rolled, not joined or welded	397
tubing, lacquered or brass covered for bedsteads	486
for window rods	716
square	396
wrought or seamless, over 4 inches	398
4 inches or less	399
other, n. o. p	400
over 4 inches, for mining, etc	460
covered for carriage rails	486(*a*)
washers	412
wire cloth, wove wire, and wire netting	409
for boots and shoes	482
galvanized, 9, 12, and 13 gauge	404
Isinglass	232
Chinese and Japanese, agar-agar, or kanten	*232
Istle fiber	539
Italian cloths to be finished in Canada	563
linings, wool	566
Ivory	674
black	239
nuts, unmanufactured	674

Goods.	Item No.
Ivory unmanufactured	674
vaccine points	206
veneers of	674
Ivories, piano key	674

J.

Jacquards to be finished in Canada	563
Jacquard cards used in carpet looms	*199
Jalap root	205
Jams	106
Japan driers, n. o. p.	249
Japanned leather	608
sheet iron	*454
ware, n. o. p.	344
Japans, n. o. p.	249
Jap-a-lac	*249
Jars, glass	326
for storage batteries	*326
Jeans, for corsets and dress stays	527
Jellies	106
Jelly, calf's foot and head, port wine flavor, alcoholic	*220
Jersey creme sirup, per sample (nonalcoholic)	*711
Jelly powders	141
Jewelry	647
Jewels for watch movements	*366
Jockey strap suspensories, so called	*537
"Jordan" earth and ballast spreaders, 30 per cent general tariff.	
Juice, lime, containing not more than 25 per cent proof spirits	150
more than 25 per cent proof spirits	151
crude	153
n. o. p.	152
quassia	206
June buds	81
Junk, old	681
Junket tablets from Little Falls, N. Y.	*11
Jute and jute butts	545
bags or sacks	552
burlap, coated for walls	*562
canvas, not pressed or calendered	542
carpets, rugs, mats, and matting	571
cloth as taken from the loom, etc	545
not otherwise finished than bleached, etc	546
fiber, bleached	*539
manufacturers of, n. o. p.	538
oakum	541
rags	681
surgical dressing	236
yarn	542

K.

Kainite	662
Kalkspar (ground chalk)	*296
Kalsomine, dry	*246
liquid	*247
Kangaroo leather	604
Kaolin, crude China clay	*295
Kartavert	509
Kaurie gum	254
gum dust	*254
Kelp	539
Kentledge, iron	375
Kepler malt with hypophosphites (50 per cent)	*220
Kernels of apricots	*711
Kerosene oils, n. o. p.	271

Goods.	Item No.
Key blanks, steel, nickel plated	*362
steel, ¼ inch square, cold drawn	*393
tag, celluloid, per sample	*711
Keys for printer's quoins	*454
piano or organ, parts for manufactures of	675
watch and clock	368
Keystone hair insulator, a sheathing paper consisting of two sheets of paper filled between with a layer of hair	†192
Kid leather	604
Kilns, rotary, of metal, for roasting ore, etc	*453
or furnaces for burning paintings on china	*451
Kitchen hollow-ware, aluminum and nickel	428
Kleanit glass polish	*228
Klingerit packing	*619
Knees, iron or steel, for vessels	470
Knife and tool grinder (McCormick)	*453
blades or blanks in the rough	425
handles, celluloid, molded into sizes for, etc	237
polish, n. o. p	252
Knitted coats, men's waist	*568
goods, n. o. p	568
shawls of wool	*568
vests	*568
Knitting cotton	536
machinery for	468
machine needles of all kinds	*419
machine parts, of a class or kind not made in Canada	*468
Knives, belt, for leather splitting machine	*453
edging	449
hay or straw	449
reaper and mower, steel for	475
steel	426
Kodak parts	¶715
Kop's ale and stout, manufactured by Kop's Breweries, Manchester, if containing not more than 2 per cent proof spirits	*711
Kraut cutters	*454
"Kremo" and "Tutti Frutti"	*141
Kryolite (ore)	334

L.

Labels for fruit, etc	179
silk in the gum or spun for	577
wood tree, blank	*506
Lace and embroidery (white or cream colored), made up by the seamstress	*575
Lac, crude, seed, button, stick, and shell	254
Lace collars and manufactures of lace, n. o. p	575
valenciennes, torchon, and white cotton	526
Laces, boot, shoe, stay, and skirt	630
shoe and corset, tagging metal for	487
Lacquer, comb, from Boston	*249
gloria	*249
Lacquers, spirit	248
n. o. p	249
Lactate (antimonine)	208
Lactic acid	*216
"Lactobacilline"	*220
Ladder web, used in the manufacture of Venetian blinds	*537
Ladies' elastic silk belts	*583
hose suspenders	*628
Lag or coach screws	413
Laitova flavoring powder	*141
Lamb, leather	604
Lamb's wool, surgical dressing	236
Lamp black	239
bulbs	316(a)
chimneys	326

Goods.	Item No.
Lamp reflectors	*435
shade blanks, celluloid	237
springs	434
wicks	553
Lamps	435
miner's safety, and accessories for cleaning, etc	460
Landsides, cut to shape only	444
Lanterns	435
acetylene gas, for gas beacons, etc	465
magic and slides	657
Lapping for calico printers, etc	685
Lard	13
compound	13
oil	259
oil "soluble"	*259
substitute "Biscola"	*13
tins and pork barrels dutiable at same rate as if imported empty.*	
Laryngoscopes so long as a substantial part of the same is of metal	*466
Lashes for whips	615
Last blocks, rough, etc	502
blocks of wood rough turned	*506
Lastings for manufacture of buttons	561
Lath, iron	*454
Laths, sown or split	503
Lathe and drill chucks, of iron or steel	*453
dogs (iron or steel)	*453
Laundry blueing	246
soap	229
tubs	289
Lava, unmanufactured	298
tips	435
Lavatories, stoneware, etc	289
Lavender water	160
Lawn mowers	450
horse	*450
tennis nets	549
Law reports, English, unbound	*184
Lead, acetate of, not ground	488
acetate of, ground (sugar of lead)	*711
arsenate of	*711
dry, red	242
dry, white	243
ground in oil, white	244
in bars and sheets	338
manufactures, n. o. p	339
nitrate of, not ground	488
old scrap, pig, and blocks	337
pencils	655
Picher's natural blue, from Picher Lead Co., Chicago	*246
probes	*466
tea	336
Leads, cod, as per sample, used in deep-sea fishing	*339
Leaf, Dutch or schlag metal	361
gold, silver, and aluminum	361
palm, hoods, unfinished	639
unmanufactured	640
plaits for hats	641
Leather, artificial, made of fabric coated with material composed principally of specially prepared linseed oil and colored pigments	*573
tags (lettered), per sample, designed for indexing	†179
belting	605
belting of	609
Leatherboard and manufactures of	614
Leather, dressed, waxed, or glazed, n. o. p	604
dressing	252
harness	604

Goods.	Item No.
Leather, japanned	608
manufactures, n. o. p	613
morocco and imitations	608
morocco skins for, tanned	605
not further finished than tanned, n. o. p	605
paring machine used by bookbinders for paring the edges of leather	*453
parts (unfinished), to be used in manufacture of braces	*613
patent or enameled	608
scrap, tanners	605
sole	606
watch wristlets and fobs, imported separately	*613
Leathers, glove, for glove manufacturers	607
Leatheroid and manufactures of	614
Leaves, artificial	634
crude drugs	204
Ledger covers (loose-leaf), per sample, made of pressboard covered with corduroy and bound with leather	*199
Leeches	131
Leghorn hoods, unfinished	639
Leicester combing wool	555
Lemon rinds in brine	91
wine	163
Lemons	101
Lemon exquinta (a flavoring extract)	*159
Lencodescent ray apparatus	*466
Lenses, finished, for magic lanterns	*326(a)
for kodaks	¶714
semaphore	*326(a)
spectacle and eyeglass	327
spectacle, uncut or unground	326(a)
Lentils (not subject to special duty)	*711
Letters, not paper	661
Libraries, books for	175
public antiquities for	693
Lice killer, Lee's liquid (for poultry)	*219(a)
Lichens	206
Licorice, flexible (sweetened)	*141
flexible	*141
plug	*141
Lifeboats and life-saving apparatus for societies, etc	689
Ligatures, gut for	687
Lighting fixtures	435
Lightning rods, copper veneered	*352
Lignine composition ornaments	*519
Lignite oil, illuminating, costing more than 30 cents per gallon	268
Lilacs, pot grown	79
Limbs, artificial	688
Lime, bolted	*711
burning plant, of iron or steel	*454
chloride of	208
finish, Tiger Brand	*711
flour, ground slaked lime	*711
hypochlorite of	208
sulphate of (gypsum, crude)	292
juice, containing not more than 25 per cent proof spirits	150
containing more than 25 per cent proof spirits	151
crude	153
n. o. p	152
quick	*711
Limes	101
Lincolnshire combing wool	555
Linen bags or sacks	552
clothing, n. o. p	575
collars and cuffs	631
damask, uncolored	525
diaper	525

Goods.	Item No.
Linen, machinery for manufacture of	467
nets and nettings	575
stair	525
thread	536
yarn for towels, etc	543
Lines, clothes	408
sportsmen's fishlines	*548
tape	657
Liniments, n. o. p	220
Linings, carpet	571
chimney	284
coat, to be finished in Canada	563
Italian	566
Link belting chain	411
Links, chain, repair, iron or steel	*454
coil chain	410
Linoleum	573
Linrubber, so called	*573
Linseed oil cake and meal	68
oil substitute: "Sipe's" japan oil, per sample	*258
oil	258
Lint	236
Liqueurs of all kinds, n. o. p	156
Liquid driers, n. o. p	249
Liquor, chocolate, not sweetened	20
sweetened	21
cocoa, not sweetened	20
sweetened	21
iron, for dyeing or calico printing	203
Liquor, red	203
Liquors, alcoholic or spirituous	156
Liquorice paste	235
in rolls and sticks	235
root	205
Lists, price	178
Litharge	241
Lithographic presses	442
presses used by manufacturers of tinware	*453
stones, not engraved	302
Litmus	206
Live hogs	6
Live stock for farm (settlers')	705
Living animals, n. o. p	5
Loaders, hay	448
Loading tools	424
Lobster fishing, manila rope for	682
Lock joint pipe	400
Locks, nut	*454
Locomotive boilers	*438
throttle valves, according to material	
turntables	*454
wheel tires, steel, rough	458
Locomotives for railways, etc	438
running cross frontier	595
Locust beans	77
bean meal	77
Logs	500
Logging chain with hook on each end and swivel in center	*454
Looking glass, German, unsilvered	324
Loom harness	*468
Looms for weaving wire fence	*453
Loops, etc., iron or steel	376
nickel plated, for hose supporters	*362
Lotions, alcoholic, n. o. p	159
Lozenges, n. o p	220

Goods.	Item No.
Lubricating oils, petroleum, costing less than 25 cents per gallon	269
n. o p.	273
Lumber planed on two edges	*506
sawn or split, rough	503
sawn or dressed on one side only	504
surfaced on one side and beaded on one edge	*506
Lunch boxes to be rated for duty according to material	*
Lusters	566
Luster wools, etc	555
Lychee, canned	*105
Lycopodium powder	*711

M.

Macaroni	67
Mace, unground	32
ground	33
Machine card clothing	429
Machinery, beet-root sugar	463
Machinery for manufacturing rifles	464
for manufacture of cordage, twine, etc	467
for carding, spinning, weaving, etc	468
well drilling	469
n. o. p.	453
mining, etc	460
mining, alluvial gold	461
Machinery of a class or kind not made in Canada, and parts thereof, adapted for use in manufacturing fibrous materials up to and including the operations of weaving, knitting, braiding, and finishing fabrics of fibrous materials ready for the market, except when such machinery is otherwise free of duty—in effect from June 9, 1908	†468
Machine screws	413
Machines, automatic tentering, attached to weaving machines and forming part thereof, when imported by manufacturers of woolen cloth for such purposes	*368
bookbinding	442
briquet making	462 (*a*)
electrotypers' block-nailing	*453
fire extinguishing	439
interlocking and signaling, when imported complete (knocked down)	*453
mowing	445
printing, for use by hat and cap manufacturers	*442
safety vacuum bronzing machine	†453
sewing	440
sewing, attachments	671
settlers'	705
strength testing	437
type casting and setting	441
Mackerel	115
lines	682
twine	682
Magazines, monthly, etc., unbound	184
Magic cream for confectionery	*141
Magic lanterns and slides	657
Magnesia, milk of	*711
fluid, if not proprietary	*711
Magnesite	296
Magnetic machines for separating iron ores, etc	460
Magnolia leaves, natural	*711
Maize oil	*711
Malleable sprocket chain	411
Mallow cream, so called (Merry Widow Cream)	*141
Malt and malt flour	167
Malt, extract of	168
flour	168
"Gold Foam and Health Table Malt"	*147

Goods.	Item No.
Malt nutrine, per sample	*220
Malted clams (Armour's)	*8
Malted milk, Horlick's	*45
Mane combs	652
Manganese, oxide of	335
Manganese copper in blocks, 10 per cent general tariff.	
Mangoes	90
in brine	*96
Mangold seed	74
Manila grass	539
hoods, unfinished	639
plaits or braids for hats	641
rope for lobster fishing	682
Manioca	*711
Mantels, slate	310
wood, with or without mirrors	*519
Mantles, gas light, finished	*435
stockings for gas light	316 (a)
Mantle stockings on rings or mounted, for gas lighting	*435
Mantle makers' fashion plates	184
Manure, animal or vegetable	662
sheep, pulverized	*662
Manure spreaders	446
Manuscripts	177
Mapleine, per sample, from Seattle	*159
Maple sugar and sirup	138
Maps, n. o. p	180
insurance	177
for schools, etc	696
for schools of blind	173
Marasque flavor	*159
Marble dust	*711
(imitation), made of cement	*282
manufactures of, n. o. p	307
sawn, etc	306
rough	305
Marble, stone polishing shoes used in polishing marble	*308
Marbles	*624
Marine drag anchors, made of canvas and rope	*537
Marine engines, kerosene	†453
Masks (false faces), of papier-mâché	†198
fencing	424
paper, or false faces	†199
Mastic gum	254
sanite	*711
Masts, iron or steel, for vessels	470
Mathematical instruments	657
Mathematical instruments is to include measuring tapes, measuring rules, yard-sticks, steel squares, spirit levels, bevels, micrometers, and like tools or instruments used to ascertain facts which must be mathematically exact	*657
Matrimonial and baptismal registers, to be written upon	*181 or *199
Matrices for advertising, stereotypes, etc	432
stereotypes, etc., n. o. p	433 (a)
for books, etc	483
Matrices, so called, of metal, for monotype and linotype machines	*442
used to produce one sheet of illustrated matter in different colors (as many matrices being required as there are different colors), dutiable according to the surface measurement of the respective pages.*	
Matrix paper	201
Mats, cocoa, straw, hemp, or jute	751
Mats, carriage, grass	*571
door and carriage, not metal, n. o. p	570
rubber	619
Matte, copper	*711
Matting, cocoa, straw, hemp, or jute	571
cork	573

Goods.	Item No.
Matting, rubber	619
Mattresses, hair, spring, and other	519
steel wire for	481
Mazetta or mazetta cream for use in the manufacture of confectionery	*141
Matzos and matzos meal, passover bread and unleavened bread	*46
Meal, buckwheat	50
corn	53
cottonseed cake	68
damaged in transit	46 (a)
linseed oil cake	68
locust bean	77
oat	57
palm nut cake	68
Meats, canned	8
extracts of	8
fresh, n. o. p.	7
labels for	179
mince, condensed	106
n. o. p.	10
Meat choppers, if equipped with fly wheel or belt pulley	*453
enameled, domestic	*454
flour, Bull	*45, 46
roasters, earthenware	*288
Mechanical animals, manufactured of paper	*624
piano and organ players	597
Mechanic arts, books on	172
Medals, collections of	692
won in competition	692
Medicine, Antithyreoidin Moebius (50 per cent)	*220
Emulsion au Coaltar Codex (50 per cent)	*220
in capsules	*220
Kepler Malt with Hypophosphites (50 per cent)	*220
"Mesotan," "Tannigen," and "Protargol"	*220
solution de Digitaline Christallisse (50 per cent)	*220
Medicinal preparations, n. o. p.	220
vaseline, etc	274
Medicinal roots	205
Medicinal wines, not over 40 per cent proof spirits	162
Medicines, alcoholic, n. o. p.	159
Meerschaum, crude or raw	678
Melado	135
Melado, concentrated	135
Melons	98
Menageries	701
Men's knitted waist coats	*568
Menthol	*711
Mercurial ointment (U. S. P.)	*711
Mercury pumps	460
Mescal	156
Metal, babbit	341
Britannia, in pigs, blocks, and bars	355
communion sets	691
composition for watch cases, jewelry, and gold and silver ware	365
glove fasteners	671
lath, iron	*454
Metal leaf, Dutch, schlag, gold, silver, and aluminum	361
manufactures of, not plated, n. o. p.	357
ores of	329
plated, for watch cases, jewelry, etc	365
type	341
wheels, for farm wagons	*591
yellow, in bolts, bars, and sheets	347
Metallic articles (prizes)	692
bismuth, natural	331
elements, imported by manufacturers of electric lamps	723
receptacles, exported and returned	709

Goods.	Item No.
Metallic sodium	*711
tubes for vaccine points	676
Metallurgy, books on	172
Metallurgical processes in iron, etc., converters for	460
Meters, electric	*453
Meters, gas	436
Methyl alcohol	156
for denaturizing purposes	158
Methylated spirits	156
Mexican fiber	539
saddle trees	502
Mexican palm-leaf hats	*626
Meyers Putz Cream metal polish	*252
Micrometers	*657
Microscopes	466
Military stores (Imperial Government)	708
Milk albumen, Bent's (casein)	*232
condensed	43
dry skimmed	*45
foods	45
fever outfit, so long as each instrument is substantially of metal	*466
of magnesia	*711
testers, Babcock	*657
Milk described as "powdered milk" or "dried milk," manufactured into the form of a powder from pure milk or skimmed milk	43
Milking machines	*453
tube (silver), for operating on cow's udders	*466
Millboard	192
Millet seed in packages over 1 pound	72
in packages, 1 pound or less	73
Milliners' fashion plates	184
Milling cutters, steel blanks for	386
Mill, universal, steel plates	379(*a*)
Mills, fanning	448
Mills, for engraving copper rollers, etc	685
"Milwaukee mead, Pabst," in bottles when containing over 2 per cent proof spirits	*147
Mimeographs, rotary	*453
Mince meats, condensed	106
Mineralogical specimens	699
Mineral, orange, dry	242
potash, German	662
soap	228
water in bottles	*711
water, natural, not in bottles	154
wax, n. o. p	225
wool, not being asbestos nor steel wool	*711
Miners' safety lamps and accessories for cleaning, etc	460
Mining, books on	172
Mining machinery	460
alluvial gold	461
Mining powder	667
Mirrorplac, as per sample, coated sheet zinc, described as for use in decorating walls and ceilings	*346
Mirrors, hand, with photo on one side	*323
Miter boxes, dutiable according to material.	
Mitts	627
Model, natural history, for schools, etc	699
of invention	694
of wood for use as patterns	*694
Mohair cloth for buttons	561
Mohair fabrics	566
Mohair yarns	560
Molasses and imitations, n. o. p	140
cane imported direct	136
grain	168

Goods.	Item No.
Molasses for manufacture of compressed food	137(*a*)
in tins	*140
packages, wood, containing dutiable molasses	*710d, 506
packages, tin, containing dutiable molasses	*710d, 344
residue, being the residue after rum has been distilled from molasses	*711
testing over 56°	135
under 56°, British	137
Morley phones, a manufacture of silk	*583
Morocco leather and imitations	608
skins for, tanned	605
Morroccoline, artificial leather and other coated fabric, coated with material composed principally of specially prepared linseed oil and colored pigments	*573
Mortar colors in pulp	*247
Mosaic flooring, articles for	285
Moss, Iceland and other, etc	539
Mother-of-pearl, unmanufactured	680
Motor cars, for railways, etc	438
Motor vehicles	438
Motors, electric	453
Mold boards cut to shape only	444
Moldings of wood	508
Molds, glass	466
gold beaters'	686
ingot	456
Mounts, pipe	656
umbrella, etc	672
Movements, clock	368
watch	366
Mowers, lawn	450
horse lawn	*450
Mower knives, steel for	475
Mowing machines	445
Mucilage	232
Muffs, fur	625
Mule shoes	*454
Multigraph printing presses	*442
Mullet twine	682
Munitions of war (Imperial Government)	708
Muriatic acid	217
Muriate of potash	209
Museums, public, antiquities for	693
Music, anthems in sheet form	*182
for mechanical piano players	182
in book form composed of hymns only	*172
rolls, perforated paper	*182
Musical-instrument cases	623
Musical instruments	597
Musical instruments, brass band, graphophones, and printed music are not to be admitted under 696*.	
Musical instruments, for school of blind	698
Musical instruments for settlers	705
Musket powder	668
Musk in pods or in grain	206
Muskets	424
Mushroom spawn	74
Music, printed	182
Mustard, ground	34
Mustard seed	74
Myrobolan nuts	*203
McCormick knife and tool grinder	*453

N.

Nail rods, Swedish rolled iron or steel for horseshoe nails	387
Nails, brass	352
composition	415
copper	352

Goods.	Item No.
Nails, cut, iron or steel	414
sheathing	415
steel, chair, with brass heads	*417
wire, n. o. p	416
n. o. p	417
Nails, wire roofing, having heads attached thereto, cut from sheet metal	*417
Naphtha wood	‡156
Napkins, linen or cotton	525
Napkins, paper, white, or colored	*199
Napkin ring, celluloid, per sample	*711
Navy, imperial, articles for officers and men of	708
Neat's-foot oil	259
Neck frilling made of silk fabric	*583
Nectarines	97
Needles	419
of all kinds for knitting machines	*419
surgical	466
Net norsels	682
Net and nettings, n. o. p	575
Nets, fish, sportsmen's	549
Nets, fishing, deep-sea	682
Nets, twine for	682
Nets, lawn tennis	549
Netting, wire, iron or steel	409
Nevada silver, manufactures of, not plated, n. o. p	357
Newfoundland, codfish from, in cans, free.	
fisheries, product of.	
Newspapers, partly printed	183
unbound	184
Newspaper printing presses, etc	443
Nibs, cocoa	19
Nickel in bars and rods 6 feet, etc	356
Nickel in ingots, blocks, or bars, n. o. p	355
Nickel in strips, sheets, or plates	356
Nickel anodes	358
Nickel caps for whips	673
Nickel hollow ware	428
Nickel-plated ware	362
Nickel salts	*711
Nickel silver in bars and rods	356
Nickel silver ingots, blocks, or bars, n. o. p	355
Nickel silver in strips, sheets, or plates	356
manufactures of, not plated, n. o. p	357
Nikoteen liquid (a spraying preparation)	*219(a)
Nipple (slip nipple) connections, steel (not plated), 30 per cent, general tariff.*	
Niter, cubic	210
Niter, sweet spirits of	161
Nitrate of ammonia	208
lead, not ground	488
potash	209
soda	210
Nitric acid	216
Nitrite of soda	210
Nitro	666
Nitrobacterine culture	*663
Nitroglycerin	666
Nitroglycerin, soluble, containing 10 per cent nitroglycerin and 90 per cent alcohol	*159
Nitrous ether	161
Noils	554
Notches for umbrellas, etc	672
Notes, bank, unsigned	181
Notes, promissory, unsigned	181
Novels, etc., unbound or paper bound	169

Goods.	Item No.
Numbering machines, hand, if nickel plated	*362
dull	*454
typographic, for printing presses used by printers	*442
Numerals, not paper	661
Nuns' cloth, to be finished in Canada	563
Nursery stock, n. o. p	82
Nurserymen's plate books, prints only, without price notes	*180
Nut galls and extracts thereof	203
Nut blanks, iron or steel	412
Nut locks, steel	*454
Nutmegs, unground	32
ground	33
Nutrine, egg	*141
(white Malabar nut butter)	*711
Nutriotone	*45, *46
Nuts, acorn	26
almonds, walnuts, Brazil nuts, pecans, and shelled peanuts	109
candied	141
cocoa, n. o. p	110
cocoa, imported direct by vessel	111
cocoa, desiccated	113
crude drugs, n. o. p	204
dyeing or tanning	203
n. o. p	112
shelled, n. o. p	114
shelled pecan	*114
iron or steel	412
Nuts for rifles (Government)	464
Nuts, unmanufactured ivory	674

O.

Oak felloes, rough, etc	502
Oak spokes, rough, etc	502
Oak stain (nonalcoholic), liquid	*247
Oak staves	502
Oakum, cotton, or calking cotton	*711
jute or hemp	541
Oakum surgical dressing	236
Oar blocks, rough, etc	502
Oatmeal	57
Oats	56
Oats, rolled	57
Ochers	245
Ochery earths	245
Oculists' test cases	*657
Odors, French or flower, in oil in tins, etc	233
Office furniture	519
Oiled silk and cloth, n. o. p	562
Oil, aniline, crude	203
cake and meal, linseed	68
carbolic or heavy	278
china-wood	266
coal and kerosene, n. o. p	271
coconut, not edible, etc	278
cod-liver	265
corn	*711
cottonseed, for canning fish	276
essential	264
finish, n. o. p	249
fuel and gas, 0.8235 specific gravity	267
gas, crude, lighter than 0.8235 but not less than 0.775, etc	270
fusel	156
hair	234
illuminating, costing more than 30 cents per gallon	268
Japan, "Sipe's," per sample (linseed oil substitute)	*258
lard	259

Goods.	Item No.
Oil, linseed or flaxseed	258
lubricating, less than 25 cents per gallon	269
n. o. p. (lubricating)	273
medicinal, n. o. p	220
neat's-foot	259
olive, n. o. p	262
castor	*711
clothing, linen or cotton	*575
cottonseed, refined or not	*711
creosote, soluble (spraying preparation)	*219(a)
extractor and steam separator of iron or steel	*453
I. X. L., cooking, from American Cotton Oil Co., New York	*711
maize	*711
of rose, essential	*264
olive, for manufacturing soap, tobacco, or canning fish	278
palm, bleached	277
not edible, etc	278
kernel, not edible, etc	278
peppermint	263
petroleum, crude, 0.8235 specific gravity	267
lighter than 0.8235 but not less than 0.775	270
for concentration of ores	275
from Philadelphia	*273
potato	156
resin	266
sesame seed	259
spermaceti, whale, and other fish oils, n. o. p	265
soap, whale	227
a mixture of oils for manufacture of soap	*711
"Soluble" lard	*259
stuffing (a soft soap)	*228
Three in One	*273
Oiled paper for stencils	*198
Ointments and salves to be rated as "dry"	*220
n. o. p	220
Oleographs, advertising	178
n. o. p	180
Oleo-stearine	*13
Olive oil, n. o. p	262
for manufacturing soap, tobacco, or canning fish	278
Olives in brine, not bottled	*89
in bottles	*88
refuse (foots)	280
Onion sets	*87
Onion-topping machine	*448
Operating tables, surgical	466
Ophthalmoscopes, so long as a substantial part of the same is of metal	*466
Opium, crude	221
powdered	222
prepared for smoking	223
Optical instruments	657
Orange mineral, dry	242
rinds in brine	91
wine	163
Oranges	101
Orchids (dormant roots), free	*79
Ore of cobalt	332
kryolite or cryolite	334
samplers, automatic	460
Ores or metals of all kinds	329
Organ keys, parts to manufacture	675
players	597
Organs	597
parts of	598
Orleans fabrics, to be finished in Canada	563

Goods.	Item No.
Ornaments, alabaster, amber, etc.	624
bead	624
lignine composition, for use on furniture, 30 per cent general tariff.	
Orris root	205
Osier plaits or braids for hats	541
Osiers, unmanufactured	497
Overcoatings	567
Ox gall, purified	*711
shoes	*454
Oxalate of ammonia	*711
Oxalic acid	208
Oxides	246
Oxide, arsenous	208
of calcium	*711
copper, cobalt, and tin	208
copper black, for manufacture of chlorate	488
ethyl, hydrated	156
manganese	335
Oxpara liquid	*711
powder	*220
Oxylinic acid as per sample, as being salt cake	*210
Oxylith	*210
Oyster pails, exported and returned	709
shells, crushed or ground	*711
Oysters in the shell	128
prepared or preserved, n. o. p.	123
seed and breeding	129
Oysters, shelled in cans, whether raw or prepared	*125, 126, 127
not over 1 pint	125
over 1 pint, not over 1 quart	126
1 quart	127
bulk	124
Ozite, No. 2, a preparation of pitch (not liquid)	*711
Ozokerite wax	*225

P.

Pabst Extract (tonic medicine)	*220
"Pabst Milwaukee Mead" in bottles, when containing over 2 per cent proof spirits	*147
Packages, containing goods	710
salt	41
malt, entered under item 167, the usual package	*710(*a*)
Packing, Garlock, as rubber packing	*619
klingerit	*619
rubber	619
Vulcabeston	*619
Pads, hair brush	654
paper, not printed	198
stair	571
Pads, "McIntosh Rapid Calculation"	*181
Pads, made of excelsior and paper, used as packing in apple boxes	*506
Pæonias	78
Pails, oyster, exported and returned	709
Paint, gold liquid	251
Paint, anticorrosive and antifouling	247
Paints, artists' water color	*247
ground in spirit	248
n. o. p.	247
water color, as used by children in schools	*247
Paints, cold water, so called, not being lead, when dry	†246
when liquid	†247
Paintings and pastels	695, 695(*a*)
in oil, framed, frames to be rated separately *	
n. o. p.	180

Goods.	Item No.
Palls (black wool cloth)	*567
Palm leaf braids or plaits for hats	641
Palm leaf hoods	639
Palm leaf, unmanufactured	640
Palm kernel oil, not edible, etc	278
Palm nut cake and meal	68
Palm oil, bleached	277
not edible, etc	278
Palm spirit	156
Palm trees, natural, preserved	*711
Palmetto packing (asbestos)	*312
Palms	78
Palms, natural, preserved, not living	*711
Pamphlets, advertising	178
n. o. p	171
Pancreatin	*711
Pandect, a black varnish	*249
Pans, platinum, for sulphuric acid	490
Pant protectors made of India-rubber tape, also made of rubber cemented cloth	*562
Paper, album insides	177
baryta coated, etc	188
baryta coated, when to be used in making blueprint paper	†188
bags, so called, for pianos and organs	*199
bands, for the manufacture of bands for yacht caps	*199
bottle wrappers	*199
boxed	198
caps for toy pistols	*624
cap peaks	*199
chopped (cut paper), resembling excelsior	*199
Co Ted building	*192
coated on one side with a black composition	*199
conduit, bituminized, for insulating wires	*453
cross section	*198
cutter, celluloid, per sample	*711
cutting machines, bookbinders'	442
hemp for shot shells	186
manufactures of, n. o. p	199
napkins, white or colored	*199
pie plates	*199
matrix	201
of all kinds, n. o. p	197
opaque envelope paper in colors manufactured in one process	†197
pads	198
patterns, boot and shoe	202
perforated, for typesetting machines	*199
printing, not more than 2½ cents per pound	196
pulp (rag pulp)	*197
pyramids for coins	*199
ruled, bordered, and coated	198
sacks and bags	193
safety from Geo. La Monte	*197
sand, glass, flint, and emery	192
shaped for use in manufacture of artificial flowers	*199
shells, brass cups for	484
signs coated with paraffine, as advertising show cards	*178
tarred	192
tissue, vari-colored sheets, 35 per cent, general tariff.	
tissue, plain colored	*197
tissue (with colored patterns thereon)	†199
toilet	*197
tubes and cones for winding yarn	189
union collar cloth, glossed or finished	191
not glossed or finished	190
wall	195
waste, clippings	681
waterproof, cloth lined	*562

Goods.	Item No.
Paper, with scalloped edges for shelves	*199
waxed tissue as used by confectioners, etc	*198
Papers, albuminized, etc., for photographers	187
news, partly printed	184
weekly, literary, unbound	184
window blind	195
Papeteries	199
Papier-mâché shoe buttons	671
Papier-mâché ware n. o. p	198
Paraformaldehyde	*711
Paraffin wax	224
Parafina improved, from Philadelphia	*711
Parasols, sticks, bamboo reeds for	497
sticks, or handles, n. o. p	513
sticks, ribs, runners, etc., for	672
Parasols	629
Parasub-no-stickee, so called	*220
Paring machine, leather, used by bookbinders, etc., for paring the edges of leather	*453
Paris green, dry	250
Paris, plaster of calcined, etc	293
not calcined	294
Paris, white	240
Parrots	*5
Passover bread	*46
Paste, adhesive	232
Paste, bloater	*123
chocolate, not sweetened	20
sweetened	21
cocoa, not sweetened	20
sweetened	21
fruit red	*141
indigo	203
licorice	235
Pastes, tooth, etc	234
n. o. p	220
Patches, patent, made of sheet tin, cork, and brass, for mending granite ware, cooking utensils, etc	*352
Patent leather	608
Patent medicines, n. o. p	220
Patterns of wood as models	*694
metal	430
paper, boot and shoe	202
Paving brick	282
blocks of stone	306
wood, creosoted	†506
planed and creosoted	*506
if rough sawn or split only and creosoted	*503
Peaches	102
Peaches, apricots, and pears, dried	*93
Peach trees	81
for grafting	79
Peanuts, shelled	109
Peanut butter	*18
Pears	97
Pearson's antiseptic (liquid)	*219(*a*)
Pear trees	81
for grafting	79
Pearl ashes	209(*a*)
Pearls, and imitations thereof	648
Pease, n. o. p	48
seed, from Great Britain	76
Pecan nuts, shelled	*114
Pecans, not shelled	109
Pedometers	657
Peel, candied	141

Goods.	Item No.
Pelts, raw	599
Pencil and compass, combination	*657
boxes, plain wood	*506
Pencils or crayons of soapstone	*311
lead	655
slate	311
Penholders	655
Pens	655
Pens, specimen cards of	*655
People's cream separator, dutiable according to material.*	
Pepper shells, unground	*31
ground	*30
plants for transplanting	*711
Peppers, green	*87
Peppermint oil	263
Pepsin	*711
Percussion caps	424
Perfection solution (silver plating solution)	*220
Perfumed preparations, nonalcoholic	234
spirits	160
Perfumery, nonalcoholic	234
Perfumes, alcoholic	160
Periodicals, illustrated, advertising	178
n. o. p.	171
Permanganate of potash	*711
Perolin, a dust absorbent used in sweeping	*711
Peroxides of hydrogen, solutions of	219
Peroxide of soda	210
Personal effects, British subject dying abroad	704
left by bequest	704
Pessaries	236
Petroleum, crude, .8235 specific gravity	267
lighter than .8235 but not less than .775	270
illuminating oils, costing more than 30 cents per gallon	268
lubricating oils, costing less than 25 cents per gallon	269
lubricating oils, n. o. p.	273
oil for concentration of ores, etc	275
preparations of, similar to vaseline	274
products of, n. o. p.	271
refined, gravity over .8235	†271
residue, used for paving purposes	*271
Petunias and similar flowering plants not named in items 78 and 79	*711
Pharmaceutical preparations, n. o. p.	220
Pheasants	2
Phials	326
Philosophical instruments, n. o. p.	657
etc., for colleges, etc	696
Phone, Morley ear, a manufacture of silk	*583
Phosphate, acid, n. o. p.	218
of soda	*711
rock	662
Phosphor bronze in blocks, etc	342
tin in blocks, etc	342
Phosphorus	208
Phonographs and records, etc	597
Photographs, enlargements of	*180
Photograph frames	512
Photographic dry plates	659
instruments	657
paper, baryta coated, etc	188
Photographers' paper, chemically prepared	187
Photographs, reproductions for schools	696
Photographs sent by friends	690
n. o. p.	180
Pianofortes	597
Pianos and organs, so-called paper bags for	*199

Goods.	Item No.
Piano hammers	*598
key ivories	674
keys, actions, etc., parts for manufacture of	675
Pianofortes, parts of	598
Pianoforte players	597
Pickets, plain, wood	503
Pickles	88
Pickle flavor, sweet (liquid)	*220
Pickstone soda crystals	*210
Pictorial illustrations of insects, etc	177
Picture frames	512
post cards	*180
wire	408
Pictures (bequest)	704
Pictures, religious, printed on cotton	*523
Sunday School lesson	172
n. o. p	180
Pie plates, paper	*199
Pies	141
Pigeons, clay (Black Rocks)	*711
homing	2
Pigs, britannia metal in	355
brass and copper	348
iron in	375
lead in	337
tin in	343
zinc in	345
Pillow cases	525
Pilling cattle case No. 2, so long as a substantial portion of each instrument is of metal	*466
Pills, n. o. p	220
Pin with miniature flag on a plate forming the pin head, per sample	†646
Pineapples	90
Pine pitch	585
tar	585
Pins, rolling	510
safety, plated or not	*419
wire, n. o. p	419
Pipe, cast iron	394
Pipe bowls, briar, unfinished and unmounted, without mouthpieces	†506
clay	295
cleaners, when made of covered wire	*407
fittings, iron or steel, whether plated or not	*402
lap welded, over 4 inches in diameter, fitted with flanged connections, drilled and faced, complete, ready for joining by bolting	*400
lock joint	400
mounts	656
of iron, steel, or wood, wire-bound, for alluvial gold mining	461(*a*)
platinum, for sulphuric acid	490
seamless steel over 4 inches in diameter, with spigot ends	†400
skelp iron or steel for manufacture	383
spiral riveted (iron or steel), not to be admitted under	*460
steel or iron fittings for	402
wire-bound, wooden	401
Piperazine water (mineral water)	*220
Pipes, drain	284
sewer	284
tobacco	656
Pistol covers or cases	424
Pistols	424
toy, paper caps for	*624
Pitch, bone, crude	584
Burgundy	585
coal and pine	585
Pitch preparation, per sample invoiced "Ozite No. 2" (not liquid)	*711
Planes, wood block, fitted with cutting blade and finished ready for use	*454

Goods.	Item No.
Plants for transplanting, viz, tomato, celery, cabbage, cauliflower, and pepper.	*711
Plains, to be dyed or finished in Canada	563
Plaits chip, Manila, straw, etc., for hats	641
Planks, wood, sawn or split	503
split or cut or dressed on one side only	504
wood-jointed, etc	505
Plans, building, n. o. p	180
Plantains	90
Planters, potato, operated by horsepower	*446
hand potato	*448
Plants, flowering, such as petunias, etc., not named in items 78 and 79	*711
for dyeing or tanning	†203
fruit, n. o. p	82
nursery stock, n. o. p	82
rubber	78
Plaster blocks, fireproof	*711
board made of layers of paper and plaster	†192
Plaster of Paris, calcined, etc	293
centerpieces and brackets	*711
ground, not calcined	294
wall, prepared	293
Plasters, n. o. p	220
Plasticine, Harbutt's, made of clay, etc., used in schools as a modeling material.	*711
Plate, family (bequest)	704
Plate glass, not over 7 square feet, not beveled	320
over 7 square feet, not over 25 square feet, not beveled	321
n. o. p	322
bent	319
German looking, unsilvered	324
Plate, steel, universal mill	379(*a*)
Plated metal for watch cases, jewelry and wire	365
Plated ware, nickel and electro	362
Plates, Canada	384
china goat	602
engraved on wood or metal	431
fashion, tailors', milliners', etc	184
fur, not shaped	*603
iron or steel, for boilers, etc	380
Plates, iron or steel, not less than 30 inches in width and over ¼ inch thick	381
sheared or not	382
for vessels	470
over 3½ cents per pound, n. o. p	386
photographic, dry	659
plow, etc., cut to shape only	444
railway, fish and tie	389
terne	384
Plating outfits (electric apparatus)	*453
Plating solution, perfection silver	*220
Platinized asbestos, used in manufacture of sulphuric acid	*490
Platinum bars, strips, sheets, or plates	363
crucibles	489
etc., for manufacture of chlorates	488
retorts, etc., for sulphuric acid	490
rivets	*711
settings for rings, brooches, etc	*647
washers	*711
wire	363
Players, organ and piano	597
Playing cards	194
Pleasure carts	592
Plow plates, cut to shape only	444
Plow, snow and rutter (horse) (as used on sidewalks), if made largely of iron or steel	*454
Plows	446
Plumb bobs, dutiable according to material.*	

Goods.	Item No.
Plumbago crucibles	300
manufactures, n. o. p.	314
unmanufactured	313
Plums	97(a)
dried, unpitted	99
Plum trees	81
for grafting	79
Plush fabrics	581
Pneumatic tools	*453
Pocketbooks	623
Pods, musk in	206
Points, ivory vaccine	206
vaccine, sundry articles for	676
Poles, cornice	519
hop	500
trolley, which connect the trolley base on the car with the trolley wheel which runs on the wire	*453
Polish, electric paste stove, etc., when made of plumbago	*314
knife and other, n. o. p.	252
prepared rotton stone, for use as	*252
rising sun stove (a manufacture of plumbago)	*314
Polishing shoes of stone, used in polishing marble	*308
Pollack lines	682
Pomades, preserved in fat, etc.	233
Pomatums	234
Pomegranates	90
Pontianac gum	254
Poplar heading and stave bolts and staves of	500(a)
Pop corn, candied	141
Porcelain knobs for telephone and telegraph insulation	*453
shades (glass), for electric lamps	*326
tableware	287
Pork barrels and tins containing lard, dutiable at same rate as if imported empty.	*
Portable engines (thrashers)	447
Porter in bottles	147
casks	146
Portfolios	623
Portland cement	290
Postage stamps, collections of	692
Posts, fence	500
Posters, advertising	178
Post cards, advertising, illustrated	*178
picture	*180
printed, not advertising	*181
Post-hole diggers	448
Post-office lock boxes, also post-card racks of tin	*519
Potashes	209(a)
Potash, bichromate of	209
caustic	209(a)
carbonate of	*209(a)
chlorate of, ground	209
German, mineral	662
salts	662
muriate of	209
nitrate of	209
permanganate of	*711
prussiate of, red and yellow	209
sulphate	209
Potassium, cyanide of	208
Potato diggers	448
flour	39
planters. *See* Planters.	
spirit or oil	156
starch	39
Potatoes, n. o. p.	83
sweet	84

Goods.	Item No.
Potpourri. *See* Cresca.	
Pouches, tobacco	656
Poultry, canned	8
grit	*711
n. o. p.	9
Pounders	510
Pounders, steak (galvanized iron)	*454
Powdered soap	228
Powder, blasting	667
canister	668
cannon	668
giant	666
gun	668
mining	667
musket	668
rifle	668
sporting	668
Powders, baking	231
brocade or bronze	361
custard	141
flavoring	141
jelly	141
soap	228
tooth	234
n. o. p.	220
Prayer beads, dutiable according to material.	
Prayer books	172
Precious stones, not set, pierced, etc	648
imitations of, for comb ornaments	*648
Precipitate of copper, crude	208
Preparations, nonalcoholic, for disinfecting, dipping, or spraying	219(*a*)
Preserved ginger	107
Preservaline	*220
Preserving kettles; earthenware	*288
Preservitas from Burton, Baker & Co., London, England	*220
Preserves, n. o. p.	106
Pressed felt, not filled, etc	564
imported by manufacturers of artificial limbs	¶719
Presses, lithographing	442
printing	442
newspaper, etc	443
Presto-carbon remover, from Indianapolis	*220
Price books and lists	178
Price ticket, printed, celluloid	*711
Primers	424
for shot shells and cartridges	186
Printer's brass rules	*352
folding machines	442
Printing ink	256
paper, valued not more than 2¼ cents per pound	196
presses, newspaper, etc	443
presses	442
type for	340
Prizes won in competition	692
Printed matter, n. o. p.	181
Printed music	182
Prints, n. o. p.	180
Probes, lead	*466
Promissory notes, unsigned	181
Pronged forks	449
Proprietary medicines, n. o. p.	220
Protectographs, for perforating and marking checks, etc	†453
Protectors, boot, a steel casting for heels of boots	*453
Provincial boards of health, apparatus for, not rated under	*696
Prunella cloth to be entered under item 529 is required to be wholly of wool.*	
Prunella cloth, wool	529

Goods.	Item No.
Prunes	99
pitted	*93
Prussian blue	*246
Prussiate of potash, red or yellow	209
soda	210
Psalm books	172
Puddine, fruit	*141
if unsweetened	*711
Puddings, containing sugar	141
Puddled bars, iron or steel	376
Puff boxes, celluloid	*623
Pulleys, belt	452
Pulp, asbestine	*711
of wood or straw	200
rag (paper pulp)	*197
Pulque	156
Pumice and pumice stone	298
Pump cylinders, porcelain lined iron, for hand pumps	*454
Pumps, hand (iron)	*454
mercury	460
steam and power	*453
Pump cylinders of brass	*352
"Punch O. T.," from Australia	*220
Punches, ticket, nickel-plated	*362
Punchings, iron or steel wrought refuse	374
Purimachos cement (fire clay)	*295
Purses	623
frames, clasps, and fasteners for	658
Putty	253
dry, for polishing, etc	457
Putz cream metal polish (Meyers)	*252
Pyramids of paper for coins	*199
Pyrethrum powder (insecticide)	*711
Pyrographic instruments when the chief value is in the platinum points	*711
Pyroxylin, preparations from, imported by manufacturers of imitation leather	†731
Pyroligneous acid, n. o. p	213
crude, not over 30 per cent	214
Pyrometers	460
Pyroxylic spirit	156

Q.

Quails	2
Quassia juice	206
Quartz, crystallized	297
Quicklime	*711
Quicksilver	333
flasks, exported and returned	709
Quills, natural	632
Quilts filled with cotton or down and covered with cotton or linen	*525
if covered with silk	*583
linen or cotton	525
Quinces	97
Quince trees	81
Quinine, salts of	206
Quoins for printing	340

R.

Racks, cue	518
Radial bearings	*453
Radiators, gas heated, steam	*454
Radium	333
Rags, cotton, jute, hemp, or wool	681
Rag pulp (paper pulp)	*197
Railings steel wire, nickel plated for children's hand sleighs	*592, *362

Goods.	Item No.
Railroad spikes	414
Railway cars	593
crossing frontier	595
fish and tie plates	389
freight rate books	170
scrapers	593
ties	500
switches, frogs, crossings, and intersections	390
Railways, locomotives and motor cars for	438
Rails, curved iron and steel railway bars or rails, punched or not, n. o. p.	†388
Rails, crop ends of	374
for railways, n. o. p.	388
rerolled	388(*a*)
Raisins	99
Rake bows, hand, made of steel tubing	*454
Rakes, horse	446
n. o. p.	449
Ramie fiber	*539
Rape seed, sowing	74
Raspberries, n. o. p.	95
wild	90
Raspberry, bushes	82
wine	163
Rat cages	421
Rattan, not further manufactured than split	498
unmanufactured	497
covered	637
Rattan, plaits or braids for hats	641
Rawhide centers for whips	673
manufactures, n. o. p.	613
Ray apparatus, lencodescent	*446
apparatus, X	466
Ready-made clothing, wool, etc	567
Reaper knives, steel for	475
Reaping hooks	449
Receptacles, metallic, exported and returned	709
Recitation and dialogue books, paper covered	*169
Recognition buttons	651
Recorders, time	368
Recording thermometer charts (paper)	*181
Records for phonographs, etc	597
Re-covered rubber	616
Rectal tube (metal)	*466
Red Cross emergency tubes, containing catgut with needles for surgical purposes; catgut dutiable; surgical needles free	
Red lead, dry	242
liquor for dyeing or calico printing	203
Reed, covered	637
Reeds, bamboo, for walking sticks, etc	497
not further manufactured than split	498
for whips	673
Reeled machinery steel	*393, 393(*a*)
Reels on which wire is wound as imported	*710(*b*), 710(*c*)
Reflectors, lamp	*435
Refrigerators, household	*519
Refuse stone	296
Regalia	646
Registers, cash	519
Religious tracts	172
Rennet, raw and prepared	11
Reports, annual, for religious or benevolent associations	174
Resin, in packages 100 pounds and over	584
gum, crude drugs	204
oil	266
Resin size, adapted for use as sizing in the manufacture of wrapping paper	†255

Goods.	Item No.
Reticules	623
frames, clasps, etc., for	658
Retorts	460
clay for gas plants	*282
platinum for sulphuric acid	490
Revolvers	424
Revolving roasters, of metal, for roasting ore, etc	*453
Rhizomes	79
Rhubarb root	205
Rhododendrons	79
Rhododendrons, pot grown	79
Ribbons of all kinds	582
Rice bags, if the usual coverings	710(a)
Rice, cleaned	‡63
flour	39(a)
uncleaned, unhulled, or paddy	62
Rifle powder	668
Rifles	424
Rifles for Government, parts unfinished	464
tools and machinery for manufacture of	464
Rinds, citron, lemon, and orange in brine	91
Rings for umbrellas, etc	672
Rivets, brass	352
copper	352
iron or steel	412
platinum	*711
pronged shoe	*454
tubular and bifurcated, if tinned or japanned	*454
Road graders	*593
Road rollers	448
scrapers	593
Roasters, revolving, of metal, for roasting ore, etc	*453
Rochelle salts	*711
Rock, phosphate	662
Rockingham ware	288
Rods, brass	349
brass, for use in manufactures	¶717
bronze, tobin	465
copper	348
fishing	511
iron or steel, for chain factories	¶720
iron or steel wire, for manufacturing wire	471
Rods, rolled iron and steel, not over ½ inch, for manufacture of shoe nails	729
Swedish nail, iron or steel for horseshoe nails	387
Rolled oats	57
Rolled ends, land, of steel, shaped and riveted	*454
Rolling pins	510
Rollers, copper, for calico printing	370
copper, disks or shells for engraving, etc	685
farm, road, or field	448
land, plates cut to shape from rolled plates of steel to be used in the manufacture of land rollers	*444
window shade	517
Roofing material (asbestite)	*192
slate	309
Roots, dormant, n. o. p	79
medicinal, unground	205
Root, crude drugs, n. o. p	204
Rope, manila, for lobster fishing	682
wire	408
Ropes, head, for fishing nets	682
Rope used in salmon traps, dutiable.	
Rose bushes	82
essential oil of	*264

Goods.	Item No.
Rose plants	*82
stock for grafting	79
Rosin in packages 100 pounds and over	584
Rotary kilns of metal, for roasting ore, etc	*453
Rotten stone prepared for polishing	*252
Rouge (invoiced "Clay Rouge")	*246
Rough stuff	246
Roving cans as used with carding machines, dutiable according to material.*	
Rubber body protectors	*619
boots and shoes	617
stockinettes for	569
bulbs for vaccine points	676
cement	618
clothing	619
coated carriage-top cloth	*562
cotton or linen hose lined with	619
fillets for card clothing	683
hard, in sheets	616
heads for whips	673
hose	619
manufactures of, n. o. p	618
mats and matting	619
packing	619
plants	78
powdered	616
re-covered	616
sheet, for manufacture of dental plates	*618
substitute	616
thread	684
tires for vehicles	592
unmanufactured	616
Rubberlife, from Grand Rapids, Mich	*232
Rubber, soft, in sheets for manufacture of dental plates	*618
Rubber waste	616
Rubboline, same as varnoliate, only thicker	*711
Rubberized cloth	562
Rugs, cocoa, straw, hemp, or jute	571
China goat	602
n. o. p	572
of wool, railway or traveling	*567
Ruled paper	198
Rulers	655
boxwood (folding), exempt from special duty	*657
measuring	*657
printers' brass	*352
Ruling machines, bookbinders'	442
Rum	156
bay	160
shrub	156
Runners for umbrellas, etc	672
Russia iron	384
Russian hare skins	602
Rutter (horse) and snow plow (as used on sidewalks), if made largely of iron or steel	*454
Rye	58
Rye flour	59

S.

Saccharine	*711
Sacks containing grain, dutiable at same rate as if imported empty.*	
Sacks, common cotton, sewn, containing wheat flour	*710(a)
hemp, linen, or jute	552
paper	193
Sad irons, including electric, charcoal, and spirit, not plated	*454
if one-half or more of the metallic surface is plated	*362
Saddle trees, Mexican	502

Goods.	Item No.
Saddles for bicycles, nickel plated	*362
Saddlery	612
Saddlery hardware, nickel plated	*362
Safes, amalgam	460
and doors of	437
Safety lamps, miners' accessories for cleaning, etc	460
Safety pins, plated or not	*419
Safflower and extract of	206
Saffron	206
Saffron cake	206
Sago	64
flour	39(a)
Sage, thyme, and savory herbs, ground or unground	*711
Sail twine of hemp or flax for sails	547
Sails for boats and ships	550
Sal ammoniac	208
skimmings	345
Salicylate of quinine	*206
Sal soda	210
Salmon, fresh, pickled, or salted	117
prepared or preserved, n. o. p	123
twine	682
Salt, "Alvina," "Cerebos," "Ivory," "Royal," "Shaker," "Snowflake"	*220
Salt compressed into brick form	*41
Dr. Holland's Medicated Stock	*220
Salt cake	210
for sea or gulf fisheries	40
n. o. p., in packages	41
n. o. p., in bulk	42
Saltpeter	209
Salts, Rochelle	*711
of antimony	208
aniline	203
German potash	662
of quinine	206
nickel	*711
Salves, n. o. p	220
Salves and ointments of the consistency of salves, to be rated as "dry"	*220
Samplers, ore, automatic	460
silk fabric, dutiable when larger than 9 by 12 inches.	
Sandarac gum	254
Sand	295
iron for polishing, etc	457
crucibles	300
paper	192
disks for dental use	*192
stone, not hammered, etc	305
Sanite mastic, probably a compound of asphaltum and lime, represented as being used for lining of barrels	*711
Sapo mollis (soft soap) for pharmaceutical purposes	*228
Sapolin varnish stain	*249
Sapon, per sample, from England	*711
Sappato gum	254
Sardelles and anchovies in brine (uncooked) in tins or other first receptacles containing upward of 20 pounds each	*118
Sardines and sprats subject to special duty.*	
in tin boxes (*see* Anchovies)	120
Sarsaparilla root	205
Sarvin wheels, ironed in part, for use in construction of carriages	†592
Sash weights of iron	*453
Satchels	623
Sateens for corsets and dress stays	527
Satin white	240
"Satinite," used as a filler for paper	*240
Sauces	88
Sauer kraut	*87

Goods.	Item No.
Sausage casings, cleaned	*711
as per sample	†711
skins or casings, not cleaned	12
Saws, band, gang, and circular	*453
hand, nickel plated	*362
inserted teeth for circular saws	*453
steel for	473
Sawdust of wood	499
Saw plates, tempered, but not further manufactured, 10 gauge	*454
plates, 14 gauge and thinner, when not otherwise manufactured than tempered and polished	*384
plates, thicker than No. 14 gauge	*454
Scaleboard for cheese	502
Scale, celluloid, per sample	*711
Scales	437
Schiedam	156
Schlag metal leaf	361
Schlitz Fizz, containing 2 per cent or more proof spirits, and Hop Ale, containing 2 per cent or more proof spirits:	
Imported in casks or otherwise than in bottles	146
Imported in bottle	147
Schnapps	156
Scientific apparatus, etc	696
Schools, antiquities for	693
for blind, articles for	698
philosophical and scientific apparatus, etc., for	696
School writing slates	311
Scorifiers, clay (as crucibles)	*300
Scourer, sinecure (a compound or composition containing soap, used for cleaning)	*228
Scows	590
Scrap brass	348
copper	348
iron, cast	375
iron or steel from vessels wrecked in Canadian waters	373
iron or steel, wrought, refuse	374
lead	337
leather, tanners'	605
Scraper, celluloid, per sample	*711
Scrapers, road or railway	593
Screen, Callow Simplex, used in separating particles of ore	*453
Screens, wire	519
Screws for rifles (Government)	464
jack	*453
"wood" and metal	413
Scroll iron or steel, 13 gauge and thicker	378
14 gauge and thinner	384
over 3½ cents per pound, n. o. p	386
Scythes	449
Sea coal facing	†314
Sealing machines, rapid (so called)	*454
Seal twine	682
Sealing wax	224
Seamless bags, cotton	552
drawn tubing, zinc	345
iron or steel boiler tubes	395
iron or steel tubing over 4 inches	398
iron or steel tubing 4 inches or less	399
steel tubing, 3½ cents per pound and over	396
Seagrass, crude, etc	539
Seaweed, crude, etc	539
Sections, iron or steel, drilled	391
rolled iron or steel, n. o. p	377
Seed cake, cotton	68
Seed, celery	*72 and *73
clover	71

Goods.	Item No.
Seed drills	446
flax	70
forest tree	*72 and *73
ginseng	*72 and *73
lac	254
meal, cotton	68
oil, cotton, for canning fish	276
packets or envelopes of paper, with flap	*199
pease and beans from G. B	76
quince, in 25-pound bags	*72
timothy	71
Seeds, annato, beet, carrot, turnip, mangold, mustard, sowing rape seed, mushroom spawn	74
aromatic, viz: Anise, anise star, caraway, coriander, cardamom, cumin, fenel, and fenugreek, crude	75
dyeing and tanning	203
n. o. p., in packages over 1 pound	72
n. o. p., in packages, 1 pound or less	73
crude drugs, n. o. p	204
sunflower, canary, hemp, millet, in packages over 1 pound	72
sunflower, canary, hemp, and millet, in packages 1 pound or less	73
valued at not less than $5 per pound	71 (a)
Seedling stock for grafting	79
Seine twine	682
Seines	682
Semaphore lenses	*326 (a)
Senegal gum	254
Separators, cream, materials for	472
cream, steel bowls for	459
n. o. p	448
steam, and oil extractors of iron and steel	*453
thrashing	447
Serges to be finished in Canada	563
Serum for subcutaneous injection	206
Sesame seed oil	259
Settlers' effects	705
Sewer pipes	284
Sewing machine attachments	671
machines and parts	440
machine, broom	*440
machines, settlers'	705
silk	579
thread, cotton, in hanks	535
Shackles, chain	410
Shaddocks	101
Shade blanks, celluloid	237
rollers, window	517
Shades and shade holders	435
and globes of glass	*326
eye, linen	*537
glass	326
metal, for electric lighting of show cases	*435
porcelain (glass) for electric lamps	*326
window, cloth for	621
Shading machine, Day's rapid	*657
Shafting steel	393
steel not over 2½ diameter	393 (a)
which forms an integral part of a new windmill, when shipped and billed with such windmill	*446
Shale oil, illuminating, costing more than 30 cents per gallon	268
Shams	575
Shanks, shoe, steel for	476
Shapes, iron or steel, drilled	391
rolled iron or steel, n. o. p	377
Shares, plow, cut to shape, etc	444

Goods.	Item No.
Shawls, wool, not knitted	*567
of wool, knitted	*568
Shea butter	277
Shears, pruning	*448
Sheathing nails	415
Sheathing vessels, felt, adhesive, for	185
Sheep boots, made throughout of soft leather (sheepskin), intended to be worn inside heavy leather or rubber boots	*613
casings, cleaned	*711
for improvement of stock	1
leather	604
manure, pulverized	*662
Sheet iron, corrugated, and galvanized sheet iron corrugated	*454
iron, japanned	*454
tin, japanned	*344
iron or steel, sheared or not, n. o. p.	382
14 gauge and thinner	384
flat galvanized	384
coated, n. o. p.	384
over 3½ cents per pound, n. o. p.	386
for vessels	470
Sheets, hard rubber in	616
linen or cotton	525
steel, for mower and reaper knives	475
Shelf oilcloth	573
Shell box and shell purse	*623
lac in	254
napkin ring made wholly of shell	*711
Shellac, bleached and powdered, but not otherwise prepared	*254
Shells, cocoa	19
copper, for advertising stereotypes, etc	432
for stereotypes, etc	433
for books, etc	483
paper, brass caps for	484
shot, primers and hemp paper for	186
unmanufactured	680
Shelf paper with scalloped edges	*199
Shelves, glass, from Art Brass Co	*519
Shingle bolts	500
Shingles, wood	502
Shipbuilding, books on	172
Ships, chronometers and compasses for	369
if operated by hand	*453
lumber for construction of, not rated under 470*.	
sails	550
windlasses, power	*470
Shirt bosoms of celluloid	*711
laces	630
Shoddy, cotton, woolen, etc	533
Shoemaker's ink	252
Shoe blacking	252
buttons, n. o. p.	649
papier-mâché	671
dressing	252
eyelets and eyelet hooks	671
lace wire fasteners	671
laces	630
tagging metal for	487
patterns, paper	202
rivets, pronged	*454
shanks, steel for	476
shanks, steel	*454
wax (not polish)	*711
Shoes, pegged, etc	611
wire for manufacture of	482
India rubber	617
n. o. p.	611 (*a*)

Goods.	Item No.
Shot iron, for polishing, etc	457
shells, hemp paper for	186
primers for	186
Shovel blanks	450
handles, D, of wood	501
Shovels	450
steel for	387 (*a*)
Show cards, advertising	178
Show cases and metal parts	515
Shrub, rum	156
Shrubs, nursery stock, n. o. p	82
Shutters for kodaks	¶714
Sick-call outfits, dutiable.†	
Sickles	449
Side lights	435
Siennas	245
Signs, celluloid advertising	*661
cotton	*661
paper, coated with paraffin	*178
not paper	661
Silex	297
lining for tube mills	*296
Silicate of soda	210
Silicon copper	*342
Salicylic acid	*216
Silk clothing, n. o. p	583
cocoons	576
embroidery	579
Silk fabrics	581
fabrics made into neck frilling	*583
floss	579
in the gum, not more advanced than shingles	578
in the gum or spun, for underwear, etc	577
manufactures of, n. o. p	583
nets and nettings	575
oiled, flocked, coated, etc	562
raw or as reeled from cocoon	576
sewing	579
spun, not colored	578
twist	579
velvets	581
waste	576
Silver anodes	358
coins, except foreign	360
German and nickel, in bars and rods	356
German and nickel, in ingots, blocks or bars	355
German and nickel, stripes, sheets, or plates	356
German, Nevada and nickel and manufactures of, not plated, n. o. p	357
ingots, blocks, bars, drops, sheets, plates, etc	359
leaf	361
manufactures, n. o. p	362
medals (prices)	692
plating solution "Perfection" (50 per cent)	*220
sweepings	359
ware, sterling or other	362
Silvered glass	323
Sinecure scourer (a compound or composition containing soap used for cleaning)	*228
Sinkers	422
Sinks, earthenware, iron, etc	289
Sirup, corn	139
glucose	139
maple	138
Sirups, fruit, n. o. p	152
medicinal, n. o. p	220
n. o. p	140

Goods.	Item No.
Sizing cream	255
enamel	255
Skates of all kinds	423
Skeins and boxes for freight wagons or drays	*591
Skeletons and parts	699
Skelp iron or steel, sheared, etc., n. o. p.	382
for manufactures of pipe	383
Skin washes, alcoholic	160
Skins, Astrakhan or Russian hare, not dyed	602
Skins, chamois	604
China goat skins, not dyed	602
fish	699
for morocco leather	605
for taxidermic purposes	699
fur, not dressed	601
fur, dressed	603
goldbeaters'	686
raw	599
sausages, not cleaned	12
n. o. p.	605
Skulls of papier-mâché (for fur ornaments)	*198
Slabs, granite, for switchboards, if imported finished and adapted for use only as an insulator	*453
otherwise according to the state of finish	*306, *307
iron or steel	376
Slack coal, bituminous	587
an allowance not exceeding 100 pounds per ton may be made for coals larger than ¾ inch.*	
Slag, blast furnace	372
pots, furnace	462
trucks, furnace	462
Slate mantels	310
manufactures of, n. o. p.	310
pencils	311
roofing	309
Slates, school writing	311
Sleds, children's	592
Sleighs	591
Slides, magic lantern	657
Slime tables for mining	677
Slippers, n. o. p.	611
Slugs for printing	340
Smelting, blast furnaces for copper or nickel	460
Smelting machinery	460
Smokers' sets	656
Smoking (pyroligneous acid containing creosote)	*213
Smoothing irons, including electric, charcoal, and spirit, if less than one-half the metallic surface is plated	*454
if one-half or more of the metallic surface is plated	*362
Snapps, harness, plated	*362
tinned	454
Snaths	448
Snuff	145
Snowplow and rutter, horse (as used on sidewalks), if made largely of iron or steel	*454
Soap, castile	230
common or laundry	229
dressing, harness	*228
mineral	228
nonpareil chip	*229
n. o. p.	228
oil (a mixture of oils for manufacture of soap)	*711
powdered	228
powders	228
soft, for pharmaceutical purposes	*228
whale oil	227

Goods.	Item No.
Soapstone	296
pencils or crayons	*311
and talc, ground only without admixture	*296
Sockets, electric	453
tubular bow, steel for	478
Socks of all kinds	568(a)
Soda, arsenate of	210
ash	210
bicarbonate of	*711
bichromate	210
binarsenate	210
bisulphite	210
caustic	210(a)
chlorate of	210
crystals, Pickstone	*210
hyposulphite of	*711
nitrate	210
nitrite	210
peroxide	210
phosphate of	*711
prussiate	210
sal	210
silicate	210
stannate	210
sulphate of, crude	210
sulphite	210
Sodium, sulphite of	210
cyanide of	208
Sole leather	606
Solder, combination of lead and tin	*711
Soldering flux, liquid, n. o. p	*711
Solvay briquettes said to be mixture of bituminous slack coal, coke, and tar	*711
Somoform, an anesthetic (50 per cent)	*220
Song books, without music, in which is shown the price of each such song when set to music	*178
or pamphlets (words without music)	*171
Soudan (an aniline color)	*246
Sounding boards, wooden	*506
Soups	8
Southdown combing wool	555
Soy	88
Spade blanks	450
Spades	450
Spanish grass	539
Spar ornaments	624
Sparkling wines	165
Spawn, mushroom	74
Specimens, botanical and entomological	699
mineralogical	699
natural history for schools, etc	699
Spectacle cases	*623
frames and metal parts	328
lenses, uncut or unground	*326(a)
Spectacles and lenses for	327
Speed indicators	657
Spelter, zinc	345
Spermaceti oil	265
Spices, unground	30
ground	31
Spiegeleisen	375
Spikes, composition	415
cut, iron or steel	414
railroad	414
n. o. p	417
Spinning, machinery for	468

Goods.	Item No.
Spirit, palm	156
potato	156
pyroxylic	156
varnishes and lacquers	248
wood	156
Spirits of ammonia, aromatic	161
methylated	156
of niter, sweet	161
of turpentine	261
of wine, n. o. p	156
Spirits, paint and colors ground in	248
perfumed	160
Spirituous liquors, n. o. p	‡156
Splint, felt (not woven fabric felted)	*564
Splints, surgical, consisting of pine strips cemented on cotton fabric	*506
so long as a substantial portion of each is metal	*466
Other splints, not metal, dutiable according to material.*	
Spokes, hickory or oak, rough	502
Sponges	*711
rubber	*618
Spoons, iron table, tinned	*344
trawling	422
Sporting powder	668
Sprats in tin boxes (see anchovies)	120
Sprats and sardines subject to special duty.	
Spray pumps of brass	*352
Spraying apparatus (power) of iron or steel, for spraying fruit trees, potatoes, etc	*453
preparations for	219(*a*)
Sprayers, hand, according to material	*454
iron or steel power	*453
Spreaders, manure	446
Spring mattresses	519
Spring for railway and other vehicles	392
surgical trusses	474
Spring, clock steel for	476
furniture	519
lamp	434
for rifles (Government)	464
Sprinklers for fire protection	439
Sprocket chain, malleable	411
Spurs and stilts for earthenware	371
Squares, steel	*657
Squills, root	205
Squirrel cages	421
Stain, oak (nonalcoholic), liquid	*247
Stair linen	525
pads	571
Stamps, dating, nickel plated	*362
postage, collection of	692
Stannate of soda	210
Standard waterproofing, used for waterproofing concrete, etc	*711
Starch and similar preparations	39
corn	39
potato	39
Statues and statuettes	624
for churches	*624
Stave bolts	500
Staves and stave bolts of poplar	500(*a*)
barrel, rough, etc	502
finished	*506
Stay laces	630
Stays, dress, flat wire for	479
Steam gauges, iron or steel	*453
separator and oil extractor, of iron or steel	*453

Goods.	Item No.
Stearic acid	215
Stearine, animal, n. o. p	13
Steel angles, rolled, not less than 35 pounds per yard	379
rolled, n. o. p:	377
for vessels	470
axles, axle bars, and blanks for railway and other vehicles	392
balls for machinery, etc	491
gas buoys	465
band, 14 gauge and thinner	384
13 gauge and thicker, etc	378
over 3½ cents per pound	386
bars, rolled, n. o. p	378
hammered, drawn or cold rolled	393
over 3½ cents per pound, n. o. p	386
reeled, machinery	*393, 393 (a)
beams for vessels	470
rolled, not less than 35 pounds per yard	379
n. o. p	377
billets, 60 pounds and over	376
n. o. p	378
blanks for milling cutters	386
blooms, crop ends of	374
blooms	376
boiler tubes, wrought or seamless	395
bolt and bolt blanks	412
bowls for cream separators	459
bridges	391
buckles, n. o. p	420
cable chain for vessels	470
caps for whips	673
castings	453
cast, over 3½ cents per pound, n. o. p	386
chains, coil, etc	410
channels, rolled, not less than 35 pounds per yard	379
n. o. p	377
chrome	385
columns, drilled, etc	391
conduit pipes, under 4 inches diameter (per samples)	†399
cutlery, n. o. p	426
cut in circular form, 3, 3½, 4, and 4½ inches in diameter	*454
dredge dippers, dutiable.*	
filings	*711
key blanks, nickel plated	*362
enamelled, agate and granite ware	427
fencing, buckthorn, etc	405
for ball bearings	¶722
buckle, clasps, bed fasts, etc	477
shovels	387(a)
corset steels, clock springs, and shoe shanks	476
saws and straw cutters	473
tubular bow sockets	478
forgings, n. o. p	393
forks, table, rough	425
girders, rolled, n. o. p	377
heads for gas buoys	465
hinges, T and strap and hinge blanks	412
hollowware, n. o. p	428
hoop, 13 gauge and thicker, etc	378
14 gauge and thinner	384
over 3½ cents per pound, n. o. p	386
ingots and cogged ingots	376
key, one-fourth inch square, cold drawn	*393
knees for vessels	470
knife blades in the rough	425
loops, etc	376
machinery, n. o. p., and parts	453
manufactures, n. o. p	454

Goods.	Item No.
Steel manufactures not made in Canada, for vessels	470
nail rods, Swedish, for horseshoe nails	387
nails, cut	414
netting wire	409
nuts and nut blanks	412
patterns	430
pipe, fittings for	402
plates, over 3½ cents per pound, n. o. p	386
plates cut to shape from rolled plates of steel, but not otherwise manufactured, for the manufacture of land rollers	*444
plates, engravers'	431
for vessels	470
boilers, etc	380
30 inches and over in width and not less than one-fourth inch thick	381
n. o. p., sheared or not	382
universal mill, etc	379
puddled bars	376
rails, crop ends of	374
for railways	388
rerolled	388 (*a*)
ribs for umbrellas, etc	672
rivets	412
rods for manufacturing chains	¶720
wire	471
saw plates No. 14 gauge and thinner when not otherwise manufactured than tempered and polished	*384
thicker than 14 gauge	*454
scrap from vessels wrecked in Canadian waters	373
wrought refuse	374
screws, n. o. p	413
scroll, 13 gauge and thicker, etc	378
14 gauge and thinner	384
over 3½ cents per pound, n. o. p	386
sections drilled, etc	391
rolled, n. o. p	377
shafting	393
not over 2½ inches in diameter	393 (*a*)
shapes, hammered, drawn, etc	393
drilled, etc	391
rolled, n. o. p	377
sheets, 14 gauge and thinner	384
circular, cut from sheets as rolled in the rolling mill, when 14 gauge and thinner	*384
flat, galvanized	384
coated, n. o. p	384
for mower and reaper knives	475
over 3½ cents per pound	386
n. o. p., sheared or not	382
for vessels	470
shovels	450
skelp, sheared, etc., n. o. p	382
for manufacture of pipe	383
slabs	376
spades	450
spikes, cut and railroad	414
springs for railway or other vehicles	392
surgical trusses	474
strip for fencing	480
strip, 13 gauge and thicker, etc	378
14 gauge and thinner	384
3½ cents per pound, n. o. p	386
strips, tinned, also steel strips cold rolled, No. 14 gauge and thinner	*384
strips rolled after the manner of tubing but having the parallel edges thereof separated one-half inch or so	*454
structural, sections, drilled, etc	391
for beet sugar	463

Goods.	Item No
Steel tees, rolled, n. o. p	377
thicker than No. 14 gauge	*454
tin plate bars, crop ends of	374
tires, locomotive and car wheel, rough	458
tubes for gas buoys, etc	465
not joined or welded, etc	397
tubing, over 4 inches	398
4 inches or less	399
other, n. o. p	400
seamless, 3½ cents per pound and over	396
lap welded, with bell and spigot ends to be connected together with lead joints	†400
square	396
washers	412
wire cloth	409
wire, crucible, cast, etc	403
flat, for dress stays, corset wires, etc	479
fencing	480
wire for boot and shoes	482
wire mattresses	481
wire, galvanized, 9, 12, and 13 gauge	404
wool	492
Steels, corset	637
Stein and tankard sets, copper and brass	*352
silver	*362
Stem seeds, crude drugs	204
Stereotypes, advertising	432
matrices and copper shells for	432
n. o. p	433
n. o. p., matrices for	433 (*a*)
of books, etc	483
Stereotype plates for printing advertisements on flour bags	*432
Sterilizers for sterilizing surgical instruments and surgical dressings in hospitals, so long as a substantial portion of each is of metal	*466
Sterling silverware	362
Stethoscopes, so long as a substantial part of the same is metal	*466
Stick lac	254
Sticks for umbrellas, etc	672
umbrella and bamboo reeds for	497
umbrellas, n. o. p	513
Sticks, walking	511
bamboo reeds for	497
rough	672
Stilts and spurs for earthenware	371
Stirrups, wood	502
Stock, animals for improvement of	1
Stock for grafting	79
live for farm	705
seedling for grafting	79
Stockinettes for rubber boots and shoes	569
Stockings, containing manufactures of paper, confectionery and sundries, per samples, called "Christmas Stockings"	†141
elastic	*568 (*a*)
of all kinds	568 (*a*)
Stone, building, dressed	306
not hammered, etc	305
chalk, China, cliff, refuse, etc	296
crude lime	*296
manufactures of, n. o. p	308
paving blocks	306
pumice	298
rotten, prepared for polishing	*252
tiles or blocks for mosaic flooring	285
Stones, burr, rough, for binding into mill stones	299
curling and handles therefor	301
ground flint	296

Goods.	Item No.
Stones, lithographic, not engraved	302
precious, not set, pierced, etc	648
Stoneware, brown or colored	288
demijohns, churns, or crocks	286
Store furniture	519
Stores, military (Imperial Government)	708
Stout imported in bulk	146
imported in bottle	147
Stove polish, electric paste, etc., when made of plumbago	*314
supplies, viz: Crank shakers, grate shakers, door knobs, turnkeys, and hinge pins, nickel plated	*362
thermometers	*657
trimmings and parts of stoves, according to material, except as mentioned in	*451 (a)
urns and other stove trimmings of metal	451 (a)
Stoves of all kinds	451
Stranded wire, n. o. p	408
Strap hinges	412
Straps, box, of steel strip or hoop, indented	*454
Straw	69
Strawberries, n. o. p	95
wild	90
Strawberry wine	163
Strawboard	192
Straw carpeting, rugs, mats, and matting	571
cutters, steel for	473
knives	449
plaits or braids for hats	641
pulp	200
Street sprinkler wagons, metal tanks	*454
wood tanks	*506, 591
Strength testing machines	437
Stretchers, curtain	519
Strings, gut, for musical instruments	*711
Strip fencing, buckthorn	405
wire, etc., for manufacture of	480
iron or steel, 13 gauge and thicker, etc	378
14 gauge and thinner	384
over 3½ inches per pound, n. o. p	386
Structural iron or steel, drilled, etc	391
for beet root sugar	463
Strychnine	*711
Stuff, rough, n. o. p	246
Stump pullers or machines	*453
Subacetate of copper, dry	208
Sub-par and chocair, preparations of coconut stearin used in confectionery	*711
Substitute, rubber	616
Sugar, above No. 16 Dutch standard	‡134
beet root, machinery, etc	463
cane, sirup and molasses	140
candy	141
concrete	135
drainings or pumpings drained in transit	135
grape or glucose	139
maple	138
n. o. p. not above No. 16 Dutch standard	135
Sugars, refined	134
Suit cases and traveling bags (miniature), made of paper	*199
Sulphate of alumina	212
ammonia	208
copper (blue vitriol)	208
iron (copperas)	208
lime	292
potash	209
soda	210
zinc	208

Goods.	Item No.
Sulphide of sodium	210
arsenic	208
Sulphite of soda	210
Sulphur, crude, or in roll or flour	208
soluble (liquid)	*711
Sulphuret of antimony	*711
Sulphuric acid	217
platinum articles for	490
ether	219
Sunday-school-lesson pictures	172
publications, monthly and quarterly	*184
Sunflower seed in packages over 1 pound	72
1 pound or less	73
Sunshades	629
Sunshade sticks, bamboo reeds for	497
or handles, n. o. p	513
ribs, notches, etc., for	672
Surgical dressings, antiseptic	‡236
instruments	466
needles	466
operating tables	466
splints consisting of pine strips cemented on cotton fabric	*506
trusses	236
steel springs for	474
Suspenders and parts thereof	628
ladies' hose	*628
unfinished leather parts for	*613
Suspender buckles of iron, steel, brass, or copper, imported separately	*420
if attached to suspender parts	*628
Suspensory bandages	236
Swedish rolled iron and rolled steel nail rods for horseshoe nails	387
Sweepers, carpet	519
Sweeping compound (sawdust and slag saturated with petroleum oil)	*711
Sweepings, gold and silver	359
Sweetmeats	141
Sweet potatoes	84
Swine for improvement of stock	1
Switches for railways	390
Switchboards, electric	*453
Swivels	422
Swords	424
Syringes, exploring, so long as a substantial portion of the same is metal	*466
hypodermic	*466

T.

Tablecloths, linen or cotton	525
with red border	*523
Table forks, not handled, rough	425
oilcloth	573
Tables, bagatelle	518
billiard	518
game	518
surgical operating	466
slime for mining	677
Tableware, blown glass	326
glass, cut, molded, or pressed	326
of china, porcelain, white granite, or ironstone	287
Tablets for schools of blind	698
Tacks, brass and copper	352
n. o. p	417
upholsterer's	*417
Tafia bitters	156
Tagging metal for shoe and corset laces	487
Tags, shipping, etc	179
Tailor's fashion plates	184

Goods.	Item No.
Tails, fur	*603
raw	600
Tailings, wax	*711
Talc and soapstone, ground only, without admixture	*296
Tallow	14
vegetable	*711
Tampico fiber	539
Tanks, of steel or iron	*454
steel, for water, supplied on heavy thrashing and plowing engines	*454
Tank bottoms, sugar	135
Tanner's scrap leather	605
Tannic acid	208
Tanning articles, etc	203
Tanning, books on	172
Taps, steel, for use in hand or power machines	†453
Tapelines	657
Tape, rubber coated, etc	562
Tapioca	64
flour	39(*a*)
Tar, coal and pine	585
Tar dyes, coal, not less than 1 pound	203
Taraxacum root	205
Tarred paper	192
Tartar, cream of, in crystals	208
Tartar emetic	208
Tartaric acid crystals	208
Tassels	575
wool or worsted yarn for	559
Tea, imported direct from the country of growth	28
lead	336
n. o. p	29
packages (tin), although containing free tea	*344
purchased in the United Kingdom	28
Teasels	80
Teat bistoury	*466
expander	*466
Tedders, hay	448
Tees, rolled iron or steel, n. o. p	377
Teeth, artificial	688
inserted, for circular saws	*453
"Nelson" gold	*362
Telegraph rate books	170
instruments	453
Telephone instruments	453
and telegraph insulators, porcelain knobs	*453
Tennis nets, lawn	549
Terneplate	384
Terra-cotta building blocks of clay or cement	*282
ornaments	624
Textile leather heads for whips	673
Theatrical costumes.	
Thermometer charts, recording	*181
Thermometers for stoves	*657
"T" hinges	412
Thongs for whips	615
Thrashing-machine outfits, including baggers, weighers, and self-feeders	447
Thread, cotton, sewing, in hanks	535
n. o. p	536
gilling for fishing nets	682
linen	536
rubber	684
tinsel for manufacturers	721
wax, cobbler's	*711
Thrown organzine, not colored	578
Thumbs for whips	673
Thyme, sage, and savory herbs, ground or unground	*711

Goods.	Item No.
Tickets	179
Ticket punches, nickel plated	*362
Tie-plates, railway	389
Ties, railway	500
Tiles, drain, not glazed	283
Tiles, earthenware or stone, for mosaic flooring	285
n. o. p.	284
Tills, alarm	*519
Timber, rough sawn or split	503
round, unmanufactured	500
Timothy seed	71
Time recorders	368
Time tables of foreign railways	170
Tin, bichloride of	208
cans, empty	*344
crystals	208
foil	343
in blocks, pigs, bars, and sheets	343
manufactures of, n. o. p.	344
oxide of	208
packages containing tea, although the tea may be free	*344
phosphor	342
plate bars, crop ends of	374
plates	343
strip waste	343
Tins containing lard, and pork barrels, dutiable at same rate as if imported empty.*	
sealed, which require to be destroyed in order to release contents, containing jam, marmalade, etc., as no commercial value, free.*	
Tinned strip steel, No. 14 gauge and thinner, if not punched, embossed, or otherwise advanced in manufacture	*384
tea and table spoons	*344
Tinsel cord used in decorating Christmas trees, etc., 30 per cent general tariff.*	
elastic web over 1 inch wide	*620
thread imported by manufacturers	¶721
wire imported by manufacturers	¶721
Tinware	344
Tinctures, alcoholic, n. o. p.	159
n. o. p.	220
Tippets, fur	625
Tips, cue	518
lava or other	435
for whips	673
Tires, locomotive and car wheel, steel, rough	458
rubber, vehicle	592
Tissue paper, with colored patterns	†352
plain, colored	*197
transferro types	†180
Tithe gleaner, a manufacture of paper	*199
Tobacco, cut	144
manufactures, n. o. p.	145
pipes	656
pouches	656
powder, denaturized	*220
unmanufactured, for excise	142
Tobin bronze in rods and sheets	*349
Toilet paper	*197
preparations, alcoholic	160
nonalcoholic	234
vaseline, etc	274
Tomato plants	*711
Tomatoes, fresh	85
in cans, n. o. p.	86
Tongs, curling, nickel plated, with wood handles	*362
Tonquin beans	77
Tonics, n. o. p.	220

Goods.	Item No.
Tool bags	622
grinder (McCormick)	*453
Tools, loading	424
for manufacturing rifles	464
or trade, etc., settler's	705
Tooth powders and washes, nonalcoholic	234
washes, alcoholic	160
Topographical globes	697
Tops, chimney	284
worsted, wool, such as grown in Canada	556
worsted, n. o. p	554
Torchon lace	526
Torpedoes	665
Tortoise shells, unmanufactured	680
Tow, flax	539
surgical dressing	236
Towels	525
Toweling, linen or cotton	523
Toys	624
mechanical animals manufactured of paper	*624
Toy pistols, paper caps for	*624
Traction engines for road making	*453
thrashers	447
Tracts, religious	172
Trade-marks, tissue paper, printed	*181
Tragacanth gum	254
Tram, not colored	578
Transfers, decalcomania	180
from plates engraved on wood or metal	431
Transfer-o types (tissue paper), used as a general rule for imprinting labels or trade-marks on fabric	*180
Transcement, probably a mixture of shellac cement with lime or chalk	*711
Travelers' baggage	703
Travelers' carriages	702
Traveling rugs of wool	*567
Trawl twine	682
Trawls and trawling spoons	422
Tray cloths, linen and cotton	525
Trays, iron tea, japanned, as "japanned tinware"	*344
Treenails	502
Tree labels of wood, blank	*506
Trees, n. o. p	‡80
fruit, for grafting	79
fruit	81
nursery stock, n. o. p	82
Mexican saddle	502
Tricycles	594
Trimmings, brass, for bedsteads	486
Trocar for bloat (cattle)	*466
Troches, n. o. p	220
Trolley poles which connect the trolley base on the car with the trolley wheel which runs on the trolley wire	*453
Trolley retrievers or catchers	*454
Trolley wires, adjustable cross-over bars used in crossing trolley wires charged with electricity	*453
Trucks, blast furnace slag	462
Trucks	593
Trunks	622
Trusses, surgical	236
steel springs for	474
Tubers	79
Tubes, brazed, iron or steel (not welded)	*400
boiler, wrought or seamless	395
corrugated, for marine boilers	395
iron, rolled, not joined or welded	397
paper, for winding yarn, etc	189

Goods.	Item No.
Tubes of rolled iron or steel not joined or welded, over 1½ inches in diameter.	*454
so-called, of which the edges are unjoined and separated by the space of one-half inch or so	*454
steel, rolled, not joined or welded, etc	397
iron or steel, for gas buoys etc	465
metallic and capillary, for vaccine points	676
Tubing, aluminum	353
aluminum, threaded for connections	*354
brass	348
copper	348
iron or steel, square	396
iron or steel, wrought or seamless, over 4 inches	398
iron or steel, wrought or seamless, 4 inches or less	399
iron or steel, other, n. o. p	400
iron or steel, over 4 inches, for mining, etc	460
iron, for window rods	¶716
lacquered or brass covered, for bedsteads	486
lacquered or brass covered, for carriage rails	486(a)
platinum, for sulphuric acid	490
seamless steel, 3½ cents per pound and over	396
seamless steel, threaded, valued at not less than 3½ cents per pound	*400
zinc, seamless drawn	345
Tubs, bath, n. o. p	289
laundry	289
Tufa, calcareous	298
Tufts, cotton, to be used in manufacture of mattresses	*537
Tunnels, international, materials for	596
Turkish rugs or carpets	572
Tumeric	203
Turnip seed	74
Turntables, locomotive	*454
Turpentine, raw or crude	260
spirits of	261
Turtles	130
Tuscan plaits or braids for hats	641
Tutti frutti and kremo	*141
Tweeds, wool, worsted, etc	567
Twentieth century flux (dry)	*220
Twills to be finished in Canada	563
Twine, articles made up of, n. o. p	549
binders', for harvest binders	544
binders', articles for manufacture of	544(a)
for fisheries	682
n. o. p	548
machinery for manufacture of	467
sail, of hemp or flax	547
Twist silk	579
Twisted wire, n. o. p	408
Type for printing	340
for schools for the blind	698
metal	341
Type-casting machines	441
Typemaking accessories for press, etc	442
Type-setting machines	441
perforated paper for	*199
Typewriter covers, metal, imported separately	*454
keys of celluloid	*711
parts, dutiable according to material.*	
Typewriters	441(a)
for schools of blind	698
settlers'	705

U.

Ultramarine blue	240
Umbers	245
Umbrella handles or sticks, n. o. p	513

Goods.	Item No.
Umbrella tubes or rods of steel	*513
Umbrellas	629
ribs, runners, notches, etc., for	672
sticks, bamboo reeds for	497
Undershirts	568
Underwear, silk in the gum or spun for	577
Unenumerated goods	711
Union collar cloth paper, glossed or finished	191
not glossed or finished	190
Universal joints, radial ball bearings, used on automobiles, etc	*453
mill plate, steel	379(a)
Universities, antiquities for	693
philosophical and scientific apparatus, etc., for	696
Upholsterers' tacks	*417
Urinals, earthenware, etc	289
Urinometers	*657
Utensils, philosophical and scientific, for colleges, etc	696

V.

Vaccine	206
points, ivory	206
sundry articles for	676
Valerian root	205
Valenciennes lace	526
Valises	622
Valonia nuts	*203
Valves, locomotive throttle, dutiable according to material.*	
Vanner belts for "vanners adapted for use in gold mining"	*677
Vanners for mining	677
Vanilla beans	77
Vapo Cresoline	*220
Varnish, black (Pandect), made by the Acme White Lead and Color Works, Detroit, Mich	*249
remover	*220
Varnishes, n. o. p	249
spirit	248
Varnoliate, a thick paste probably produced by evaporating linseed oil	*711
Vaseline and similar preparations of petroleum	274
Vases, blown glass	*326(a)
cut glass	*326
Vaults, doors for	437
Vegal, claimed to be Irish moss	*232
Vegetable fibers	539
manure	662
tallow	*711
wax	225
Vegetables, canned, n. o. p	86
evaporated	*87
in brine	*87
labels for	179
n. o. p	87
Vehicles, viz, freight and farm wagons, etc	591
buggies	592
motor	438
settlers'	705
springs and axles for	392
tires, rubber	592
Veiling, silk, with double-fold hemstitched border	*583
Velveteens	581
Velvets	581
silk	581
Veneers of ivory	674
oak and other wood, etc	507(a)
wood, n. o. p	507
Vents, chimney	284

Goods.	Item No.
Verdigris, dry	208
Vermicelli	67
Vermouth wine, not more than 40 per cent proof spirits	162
Vessels, articles for	470
built outside of Canada, etc	590
adhesive felt for	185
foreign, British register since 1902, etc	589
wrecked in Canadian waters, scrap iron or steel from	373
Vests, knitted	*568
Vestments, church	573(a)
Veterinaries' instruments: Pilling cattle case No. 2, lead probe teat expander, cattle trocar for bloat, milk fever outfit, milking tube (silver) for operating on cows' udders, teat bistoury, so long as a substantial portion of each instrument is of metal	*466
Vibrators, electric, if for surgical use and substantially of metal	*466
Vinegar	213
Vines, grape	82
Vitriol, blue	208
Voltax compound	*711
Vulcanized fiber	509

W.

Wadding, sheet, cotton, wool, or fiber	520
Wads, gun	424
felt board for	186
Wagons, drays, etc	*591
farm	591
freight	591
settlers'	705
street sprinkler, with metal tanks	*454
with wood tanks	*506, 591
Wagon axles, wheels, and tongues of heavy wagons, imported together	*591
axles, not smaller than 1½ inches in diameter	*591
blocks, rough, etc	502
skeins and boxes for freight wagons, farm wagons, or drays	*591
wheels, metal	*591
Waistcoats, men's knitted	*568
Walking sticks, bamboo reeds for	497
or canes	511
mounts, etc., for	672
Wall diagrams, natural history for schools, etc	699
Wall paper	195
sample books	*178
samples stitched together or bound in book form	*178
if not stitched or bound, provided that cut samples not bound or stitched in any manner and not in rolls may be treated as of no commercial value if the total weight imported does not exceed 3 pounds	*195
plaster, prepared	293
Walnuts, not shelled	109
Warps, cotton, n. o. p	520
Washboards	510
Washers, brass or copper	352
cast iron	*412
iron or steel	412
platinum	*711
Washes, hair, tooth, skin, alcoholic	160
Washes, nonalcoholic	234
Washing machines	*453
Waste, n. o. p., except metallic	681
cotton, woolen, etc., machined	533
rubber or gutta percha	616
silk	576
tin strip	343

Goods.	Item No.
Watch actions or movements, including winding bars and sleeves	366
cases and parts	367
fobs and wristlets, leather, imported separately	*613
glasses	*326(a)
keys	368
movements, jewels for	*366
Watches	368
fitted in bracelet (strap)	*368
Water, cologne and lavender	160
color paints as used by children in schools	*247
closet seats and tanks if imported and billed separately from the closets.	*519
filters for taps, if brass or copper	*352
iron	*454
if plated	*362
mineral, natural, not in bottles	154
paint colors, artists'	*247
tanks, steel, supplied on heavy thrashing and plowing engines	*454
Waterproofing filler, "Ideal" (25 per cent)	*220
Standard, used for waterproofing concrete, etc	*711
Waters, n. o. p	220
Water-lime cement	290
Wax, bees	15
cable	*711
cobblers', for waxing thread	*711
mineral, n. o. p	225
ozokerite	*225
paraffin	224
prepared floor	*711
sealing	224
tailings	*711
vegetable	225
Wearing apparel, settlers'	705
wool, worsted, etc	567
Weather strip, wood and felt	*506
zinc and felt	*346
Weaving, books on	172
machinery	468
Web, ladder, used in manufacture of Venetian blinds	*537
Webbing, cane, in the roll	*506
elastic over 1¼ inch wide	620
nonelastic, for suspenders	528
Weeders	446
Weeds, dyeing or tanning	203
Weighing beams	437
machines, automatic	*437
Welding compound, "Climax" and "Borax-ette"	*711
Well-drilling machinery, etc	469
Whalebone, unmanufactured	635
Wale oil	265
soap	227
Wheat	60
flour	61
Wheelbarrows	593
Wheels, emery and carborundum	670
for farm wagons, metal	*591
(iron) for children's carriages	*592
Whips	615
articles for manufacture of	673
Whip cords to be finished in Canada	563
sockets for vehicles, dutiable according to material.*	
Whisky	‡156
Whisks	510
White granite tableware	287
White lead, dry	243
ground in oil	244
Paris	240